

CAMERON COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED

SEPTEMBER 30, 2019

MARTHA GALARZA, CPA

COUNTY AUDITOR



CAMERON COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2019

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**COUNTY AUDITOR
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Martha Galarza
COUNTY AUDITOR

March 20, 2020

Honorable District Judges of Cameron County and
Honorable Members of the Cameron County Commissioners' Court

The County Auditor's Office (the "Auditor's Office") is pleased to present the Comprehensive Annual Financial Report ("CAFR") of Cameron County, Texas (the "County") for the fiscal year ended September 30, 2019. This report is submitted in accordance with Section 114.025 of the Texas Local Government Code and has been prepared by the County Auditor's staff.

Responsibility for the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the data presented is accurate in all material respects and presents fairly the financial position and results of operations of the County in accordance with generally accepted accounting principles ("GAAP"). All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

The County is required to provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of a MD&A. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The MD&A can be found immediately following the independent auditors' report.

The accounting and reporting policies of the County reflected in the accompanying financial statements conform to accounting principles generally acceptable in the United States of America applicable to state and local governments. Accounting principles generally accepted in the United States of America for local governments are those promulgated by the Governmental Accounting Standards Board (GASB) in *Governmental Accounting and Financial Reporting Standards*. The financial report has been prepared in accordance with GASB Statement No. 34, "*Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*", issued in June 1999 and implemented by the County in FY2003. The effect of implementing all of the above-mentioned accounting standards are discussed in Note 1 to the basic financial statements.

THE REPORTING ENTITY AND IT SERVICES

The combined financial statements of Cameron County, Texas as a financial reporting entity report all activities, organizations, and functions of Cameron County, both as a primary government and its legally separate component units for which (1) the elected officials of the County are financially accountable and/or (2) exclusion of component units activities would cause the County's financial statements to be misleading or incomplete. The County's component units have been reported as blended with the County as the primary government or discrete (separate) component unit, as appropriate. Criteria used by the County for including activities in preparing these financial statements are in conformity with Governmental Accounting Standards Board Statement No. 14 - ***The Financial Reporting Entity***, as amended by GASB 61- ***The Financial Reporting Entity: Omnibus***. Based on the foregoing criteria, the operations of the following component units have been included in this year's report:

- Cameron County Regional Mobility Authority (C.C.R.M.A.)
- Cameron County Health Care Funding District (C.C.H.F.D.)
- Cameron County Spaceport Development Corporation (C.C.S.D.C.)

The County, the primary government, and its component units solely or in cooperation with other local governmental entities provide a full range of services that include construction and maintenance of roads and bridges, health and housing services, assistance to indigents, law enforcement and public safety, juvenile and adult justice programs, economic development, recreation and cultural development, and general administration.

ECONOMIC OVERVIEW AND OUTLOOK

Cameron County, Texas was created in 1848, and is the southernmost county in Texas in the Rio Grande Plains region of South Texas. The County is approximately 906 square miles of land and 371 square miles of water, including rivers, estuaries, lagoons, bays and ocean water. Mexico is at its southern border, and it is bordered to the east by the Gulf of Mexico. Cameron County's estimated population is 423,725 inhabitants.¹ It is the eleventh largest county in the State, with its population estimated to grow over three percent a year since the last U.S. Census. Brownsville, the County Seat, serves as the terminus of U.S. Highways 77, 83, and 281 as well as the Missouri and Southern Pacific Railroads. It is the largest city with population estimated to be over 183,299. The County has an average temperature of 74°F and a growing season of 320 days. Humidity averages between 50 and 75%. The climate is subtropical, semi-arid, and the weather is greatly influenced by the Gulf of Mexico. Average rainfall is 27.0 inches and wind velocity is generally 14 mph from the southeast. Its governmental organization, as graphically displayed on Page 21 consists of thirty nine elected officials, as well as a number of appointed officials and department directors.

Cameron County has long been a gateway for U.S./Mexico business. Commerce, job creation, and construction growth in the County are greatly influenced by trade with Mexico. The County's main highway has been widened from four lanes to six lanes and is a part of Interstate 69. This is one of the few places in the country that offers highway connections to deep water ports, airports providing international air connections, cargo service and railways all with direct connection to international crossings. Cameron County owns and operates three (3) international bridges which, despite increased border violence on the Mexico side, continue to serve as a main corridor for pedestrian, vehicular traffic and commercial traffic.

Property values continue to grow modestly in comparison to the national market and construction of homes and businesses continues to grow along the major corridors of the County. Taxable values in tax year 2018 grew 2.26% in comparison to the prior year and new construction in the county has provided \$273,333,063 in new property values, new construction taxable values decreased by 3.06% from the prior year. Residential construction represents 74.0% of new properties and commercial construction represents 15.8% of all new construction. New construction would generate \$1,139,506 at 100% collection. The housing market in South Texas remains strong as the southernmost part of the state continues to attract residents seeking job opportunities and lower cost of living. Supply and demand of rental housing has continued to be strong in comparison surrounding states.

The low-cost of the labor force of Northern Mexico creates an industry of twin manufacturing plants known as "*Maquiladoras*". The Maquiladora Programs in the state of Tamaulipas is a source of employment for over 225,000 persons, thus this industry accounts for a large number of Mexico's gross domestic product. The Maquila industry represents about 32% of the labor force in the state. This industry's leading manufactured product is in the electronics division followed by metallic products, auto parts, clothing, chemicals and plastics. The Maquila industry is represented by a large number of countries; namely the United States, Canada, Italy, Germany, Japan, France, South Korea and many more. The Maquila Industry has given international businesses the ability to remain competitive with other foreign markets offering the same goods for a lesser price. U.S. companies have shifted production to Mexico due to the lower cost of labor². Products are partially assembled in Mexico, then transported to United States where final assembly is completed in the "sister plant". Because of Cameron County's proximity to Mexico, the "maquiladora program" has proved most advantageous to this region.

¹ <http://www.txcip.org/tac/census/profile>

² Twin Plant News, January 2010.

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The Cameron County, Texas economic information is reported nationally as the Brownsville-San Benito-Harlingen Metropolitan Statistical Area (MSA). The following table presents the County's key demographic/economic indicators:

	<u>FY 2019</u>	<u>FY 2018</u>	<u>Percent Change</u>
Population ³ (<i>Jul 18 vs. Dec. 17</i>)	423,908	423,725	0.04%
Civilian Labor Force (<i>Oct '19 vs Oct '18</i>)	164,651	164,994	-.21%
Total Employment (<i>Oct '19 vs Oct '18</i>)	156,193	156,439	-.16%
Total Unemployment (<i>Oct. '19 vs Oct. '18</i>)	8,458	8,888	-4.84%
Percent Unemployment ⁴ (<i>Oct '19 vs Oct '18</i>)	5.10%	5.20%	-1.92%
Non-Farm Employment (<i>Oct '19 vs Oct '18</i>)	142,400	143,100	-.49%
Manufacturing Employment (<i>Oct '19 vs Oct '18</i>)	5,600	5,700	-1.75%
Bank Deposits (county) in millions	\$ 4.23	\$ 4.22	0.24%
Taxable Property Valuation ⁵ in millions	\$ 17,946	\$ 16,931	5.99%
Taxable Valuation Per Capita	\$ 42,335	\$ 39,958	5.95%
Port of Brownsville Cargo tonnage (<i>metric tons</i>) ⁶			
Waterborne	8,281,319	7,338,310	12.85%
Southbound Border Crossings* (<i>FY'19 vs .FY'18</i>)			
Autos & Other	3,147,430	3,364,981	-6.47%
Commercial Trucks	276,591	254,530	8.67%
Pedestrians	<u>2,358,346</u>	<u>2,293,492</u>	<u>2.83%</u>
Total	5,782,367	5,913,003	-2.21%
Airline Boardings: (<i>FY Sept. 2019</i>)			
Harlingen	343,732	306,392	12.19%
Brownsville	<u>134,753</u>	<u>106,363</u>	<u>26.69%</u>
Total	478,485	412,755	15.92%
Per Capita Income (2018)	<u>Brownsville MSA⁷</u> \$28,756	<u>Texas</u> \$ 50,355	<u>U.S.</u> \$54,446

In addition to manufacturing and its related transportation trade, tourism is a strong component of the local economy. Eco-tourism has become a major economic force in this region. Bird watching is a very popular activity here for many visitors to the County. The Rio Grande Valley (RGV) is recognized as one of the top birding destinations in the United States. The RGV Birding Festival, based in Harlingen, is held annually and has become one of the largest and most informative birding festivals in the country. South Padre Island Birding & Nature Center is a non-profit organization and is a unique tourist attraction for those seeking to learn about birds and birding native to the lower Rio Grande Valley. The Birding Center is an opportunity for those seeking an educational resource about the birds, fauna, flora and the natural environment of South Padre Island and the Laguna Madre Coastal area. The Laguna Madre is one of the six hypersaline coastal lagoons in the world. This region stretches along the coast of five southern Texas counties for hundreds of miles. Almost 80% of all of Texas' seagrass beds are supported by the shallow waters of this region. There are 44 species of commercial and recreational fish that have been identified in the Texas Gulf; 37 have been found in the Laguna Madre waters. This barrier island system is a vast network of coastal wetlands, native grasslands, marshes, shallow bays, wind

³ U.S. Census, July '19.

⁴ Texas Workforce Commission,

⁵ Cameron County Appraisal District 7/2019.

⁶ Brownsville Navigation District "Monthly Cargo Statistics for Dec. 2018 (12 month-period)"

⁷ http://www.bea.gov/newsreleases/regional/mpi/mpi_newsrelease.htm, U.S. Bureau of Economic Analysis, Prepared by Empire State Development, State Data Center, Nov 2019

<http://www.txcip.org/tac/census/profile.php?FIPS=48061>, The Texas Association of Counties, "County Information Project." (512) 478-8753

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tidal flats and are home to migratory and wintering shorebirds. Common birds seen are reddish egrets, brown pelicans, peregrine falcons, piping plovers and 90% of all wintering redhead ducks. This area is home to the federally endangered Kemp's Ridley sea turtles, jaguarundi and ocelots. The Laguna Madre is an area that is rich and biologically diverse ecosystem. Each year, thousands of people from states north of Texas spend their winters in Cameron County's warmer climate. Many of the winter Texans who visited here have now become permanent, year-round residents.

South Padre Island is a 34 mile long beach of white sand that is bordered on the west by the Laguna Madre Bay and on the east by the Gulf of Mexico. Padre's beaches have been rated as one of the nation's top ten beaches due to its white sand and natural beauty. Some of the activities include windsurfing, skydiving, kiteboarding, diving, snorkeling, deep sea fishing, bay fishing, sailing, dolphin watching, horseback riding on the beach, golf, and spectacular sunsets over the bay. It has a vast assortment of amenities and is rated as one of the premier vacation spots in the state. The annual Spring Break college break is an economic boon to South Padre Island. It is estimated that over 140,000 college students come to South Padre Island and infuse more than a million dollars into the County's economy.

Annually a Ladies Kingfish Tournament and the Texas International Kingfish Tournament is held at South Padre Island. The International Kingfish Tournament is the largest saltwater fishing tournament held in Texas. These events bring in over 1,100 anglers from across the nation and nurture an atmosphere of friendly fishing and family fun.

A 168 mile long natural gas pipeline has been completed in South Texas. This pipeline will transport fracked natural gas from the Agua Dulce gas hub in Nueces County to a southern terminal several miles offshore from where it will connect to a location in Mexico to meet the demands of the northern state of Tamaulipas. This is a \$1.5 Billion project that is expected to be in service by February 2020 and will have capacity to export 2.6 Billion cubic feet of natural gas daily. The connecting pipeline into Mexico is also under construction; all pipeline is underground including locations where it passes under bodies of water. Fiber optic cable for monitoring purposes will be installed for 143 miles and will be remotely monitored and controlled 24-7.

The Laguna Atascosa National Wildlife Refuge is home to migrating waterfowl, sandhill cranes, Mexican plants and is a refuge for a mix of wildlife found nowhere else. This 45,187 acre refuge is a natural protected habitat in the Lower Rio Grande Valley with a unique blend of subtropical, coastal and desert habitats. This is the largest protected area of natural habitat in the Lower Rio Grande Valley. Visitors have an opportunity to view brushland, wetlands, the Laguna Madre, Osprey, redhead ducks, reddish egret, tri colored heron, shorebirds, snow geese, white tailed deer, nilgai entelope, bobcat, coyotes, javelina, diamondback rattlesnakes, Texas tortoise, American alligator and enjoys over 130 documented species of butterflies and moths. A major federal highway project is underway that will widen an 8.2 mile loop section of Bayside Wildlife Drive by converting this road into a two way, two lane roadway and will, once again, eventually allow vehicle access. While this project has been started, it is presently stalled as the Federal Highway Administration will be rebidding this project. Construction is expected to start in late 2020. Additional improvements will be done to the parking area and the pullouts, bridges and a wetland mitigation site. Working hand in hand with this improvement will be the repaving of the county entrance to the refuge, Buena Vista Road. Construction of this entry was completed in October 2019 and has been repaved all the way to FM510. Access through the west side of the refuge on FM106 has undergone repaving, greatly improving access. With this construction completed on Buena Vista Road and FM106, both south and west access points to the refuge are easily accessible for all vehicles.

Strong retail sales tax data continued in Cameron County for this period. Compared to data for the prior year, the city of Harlingen reflected modest gains while the rest of the county municipalities reflected strong gains. A number of cities showed double digit gains from the prior year. Retail growth in this region is a strong indicator of the strength of the cities' retail sales section. Cameron County's local economy and the positive relationship with our southern neighbors is a robust important factor for our region and the economy is thriving as indicated by this data.

Senate Bill 24 (SB24), which was passed by the Texas Legislature in May 2013, created a new Valley-spanning university comprised of the University of Texas at Brownsville, the University of Texas – Pan American and the UT Health Science Center San Antonio Regional Academic Health Center in Harlingen. This new university was

named "The University of Texas Rio Grande Valley" (UTRGV) reflecting the pride, place and history of the South Texas region. UTRGV has provided the southernmost tip of Texas RGV inhabitants with access to unparalleled educational and healthcare opportunities and serves as a beacon of light, hope, opportunity and education for this region. This development is a major academic and economic asset to all of Texas. Its mission is one of global excellence and the goal is to transform the Rio Grande Valley into a hub for research and world class education and healthcare. SB24, by creating a new university and medical school in South Texas through the merger of University of Texas-Pan American and University of Texas-Brownsville, authorizes this new university to tap into the multibillion-dollar "Permanent University Fund, (PUF) which is comprised of oil and gas revenue, for construction costs and to equip the facilities. PUF is a public endowment that provides financial support to institutions in the University of Texas and Texas A&M University systems. Principal of this fund includes all proceeds from oil, gas, sulfur, and water royalties, gains on investments, rentals on mineral leases and amounts received from sale of university lands. This new medical school will enable future doctors of the Valley to remain in the region increasing availability of medical care to an area that has one of the largest pockets of uninsured in the country. University of Texas RGV is a historic consolidation of the resources of UT Brownsville, UT Pan American and the Regional Academic Health Center. The University of Texas Rio Grande Valley accepted its first class of students in August 2015.

Funding of \$54 million was approved by the UT Board of Regents for the construction of the valley's first medical school which was built in Edinburg. In February 2015, the University Of Texas Rio Grande Valley School Of Medicine cleared its first step toward accreditation. The school's candidacy for accreditation was approved by the Liaison Committee on Medical Education. In April 2015, the Texas Higher Education Coordinating Board approved a Doctor of Medicine (M.D.) degree for the school. Medical education programs will be held at various sites throughout Cameron and Hidalgo counties, including the existing Regional Academic Health Center in Harlingen. Construction on a \$54 million Medical Education Building was completed over the summer in Hidalgo County. The medical school accepted its first charter class of 55 first year medical students in July 2016. This educational facility is a big step for the Valley and is projected to provide access to health care to one of the most medically underserved regions in the nation.

In September 2017, UTRGV was awarded a 5 year \$3.75 Million grant from the Health Resources and Services Administration for the creation of three Area Health Education Centers (AHEC). UTRGV continues to make strides in providing the Rio Grande Valley area with available health care. In October 2018, the Bob Clark Community Center located in Precinct #2 became home to a new medical clinic that will make medical health care accessible to one of the rural areas in Cameron County. The "Area Health Education Center" is one of three clinics that are run by UTRGV's School of Medicine. A \$3.75M grant was awarded to the UTRGV by the U.S. Department of Health & Human Services Health Resources and Services Administration and UTRGV matched this funding. Cameron County remodeled this center and created six medical examining rooms. This Center will offer primary and acute care for all ages, laboratory testing, immunizations, chronic disease screening and many more services. This was a partnership between UTRGV and Cameron County and work took about 14 months to complete. Presently the Center is providing services two days per week but future plans are to operate five days a week. UTRGV is operating a similar Clinic in Starr County and is planning a third one in Hidalgo County. These facilities located throughout the counties of Cameron, Hidalgo and Starr will provide accessible healthcare to all residents. Expansion of primary healthcare services and increasing the quality of healthcare to these regions is key to this program. In addition; it will provide opportunities for medical and health students to acquire needed practice experience and community needs exposure, thus increasing diversity to the distribution of health care professionals.

Construction is underway of the UTRGV Institute for Neuroscience under the umbrella of the UTRGV School of Medicine. This is a field where psychology and biology merge to understand physical, psychological and neurological health conditions. This will be a 30,000 square foot facility with research labs and clinical facilities to treat patients. The 35 acre site was donated by the City of Harlingen to South Texas medical Foundation to donate it to UTRGV. Valley Baptist Legacy Foundation donated \$15M to make this a reality. Construction costs are estimated at \$30M for Phase 1. Estimated date of completion is tentatively set at 2021. The Institute's focus will be in education, programs in clinical excellence and personalized medicine and health and prevention programs.

UTRGV entered into a partnership with Harlingen Consolidated School District to assist students in the Harlingen Health Professions to prepare for entry into the university Bachelor of Science in Biomedical Sciences (BMED) program and UTRGV School of Medicine. It is hoped this partnership will work to create a workforce in the public health sector and increase enrollments in the medical school and health professions programs. It will allow local students a place to pursue these health related careers and to practice their professions regionally. The long term plan in this initiative is to retain top performing students in this area, increase health care in this border urban and rural area, and improve the health disparities that are so prevalent in this southern area.

Space Exploration Technologies (SpaceX), a private space exploration company, broke ground on the construction site of a rocket launch pad and command center to be located east of Brownsville near Boca Chica Beach on the eastern end of Texas Highway 4, about 3 miles north of the Mexican border and 5 miles south of Port Isabel and South Padre Island. SpaceX is building the world's first commercial, vertical and orbital rocket launch facility in Cameron County and is committed to have 12 commercial launches per year. SpaceX will bring in two ground station antennas to this site that will be used to track the Dragon spacecraft. This spacecraft will transport astronauts to and from the International Space Station. The Texas legislature approved legislative changes and incentives in support of SpaceX enhancing the development of the Texas site in Cameron County. SpaceX secured a \$15 million commitment from the state of Texas for infrastructure development. Federal Aviation Administration issued the Environmental Impact Statement paving the way for SpaceX at the Cameron County site. Selection of Cameron County as a launching site is an economic boon to the county as it will bring hundreds of jobs to the Lower Rio Grande Valley. SpaceX currently has \$3 billion in launch contracts. In February 2015, SpaceX announced its first confirmed launches of two satellites from the Brownsville site in 2017. Presently the site has two years of construction remaining and the first launch could be as early as 2020. The site selection of Cameron County will impact Cameron County economically by bringing in approximately 600 direct jobs, 400 indirect and induced jobs and an annual economic impact of \$70 million plus. Every launch is expected to draw 30,000 visitors to this region. Cameron County has finished paving a road that stretches from Highway 4 to the main entrance of the command center. Construction of a second ground station antenna that will be used for tracking Crew Dragon missions to the International Space Station has been completed. SpaceX has completed work on an experimental prototype (a stainless-steel-clad vehicle) for SpaceX's "Starship" that plans call for it to fly around the moon and eventually to Mars with humans aboard. This "prototype" aircraft which has been completed, is much shorter than the full-scale version. The full-scale Starship spacecraft will stand 180 feet tall.

UTRGV is home to STARGATE, the first of its kind space exploration research center. The STARGATE facility will be located adjacent to SpaceX and the launch command center will be available for usage by STARGATE students and faculty researchers for training, technology development and scientific research. STARGATE has received funding from Texas Emerging Technology Fund and the University of Texas System and with the arrival of SpaceX – it will thrust UTRGV to the leading edge of astrophysics. STARGATE is a collaboration of SpaceX and the Center for Advanced Radio Astronomy. Faculty and students of UTRGV will be exposed to real space launches and research offering endless possibilities. Construction of this public-private partnership facility is underway across Highway 4.

The city of Harlingen held a ribbon cutting on the \$16.7 Million convention center in May 2019. This project has been in the planning phase for many years and the facility is officially open for business. This 44,400 square foot convention center sits on about eight acres of land in Harlingen and developers are already working on retail establishments in the surrounding business district. The convention center is expected to be an economic engine and a community gathering place for the city of Harlingen. A large part of this project is the construction of a Hilton Garden Inn. Construction of the \$25.0 Million Hilton Garden Inn is underway with completion expected late 2020. This 150 room five story hotel will be an added attraction to the convention center as it will be the first in the valley to be an adjoining complex. Construction plans have been unveiled in the city of Harlingen for an additional 89 room extended stay facility and a 94 room hotel – all expected to be finished in 2020.

Valley International Airport continues to position itself strongly in the Rio Grande Valley's market in passenger and commercial flights. Newly added airline carriers are Frontier Airlines and in March 2019 - American Airlines will come on board. Presently Southwest Airlines, Delta Air Lines, United Airlines and Sun County Airlines offer passenger services in and out of Harlingen. Major improvements are underway with the runway lengthening project from 8,301 feet to 9,400 feet. This will allow for safer landings and departures for passenger flights but will allow FedEx and DHL carriers to increase their loads per flight. In May of 2018, the airport also opened a

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\$3.8M aircraft fire and rescue facility. A \$17.8M runway extension project is awaiting FAA approval. This project would lengthen the runway to 9,400 feet allowing a greater safety margin for passenger airplanes and allow air freight companies to increase their cargo capacity to about 70%. Preliminary plans call for a completion plan of 2023.

The Brownsville South Padre Island International Airport Brownsville, located in Brownsville, the county seat of Cameron County, is moving forward with expansion of this facility. The Federal Aviation Administration (FAA) approved a \$12.7M grant for construction of a new terminal in FY18. Construction of an 85,000 square foot terminal is underway which will replace the old site that was originally built in 1971. Project completion is set for mid-2020 although the new terminal is expected to be open earlier. This project has been a community effort from Brownsville as there are a number of commercial developments in this region.

The Rio Grande Valley Metropolitan Planning Organization (RGV MPO) became a reality in the Rio Grande Valley in 2019. The three (3) separate MPOs, "the Brownsville MPO, Harlingen-San Benito MPO and Hidalgo County MPO" merged in a collaborative effort to better represent the Rio Grande Valley in a more effective cohesive methodology to obtain funding for the South Texas region. Through this merger the RGV MPO will now represent a population larger than 1.0M inhabitants as opposed to the three (3) previous MPOs. Historically the largest MPOs in central Texas have received the largest amount of funding due to their population. Valley officials predict this merger will bring in hundreds of millions to the Valley for transportation projects. Federal transportation funds are available to the state for transportation planning and construction in urbanized areas across Texas. The MPOs are responsible for securing these federal funds and it is very competitive with the largest funding going to the heavier populated areas. This collaborative merger will strengthen regional transportation systems and support connectivity and enhance economic development opportunities in the Rio Grande Valley.

Texas Department of Transportation (TxDOT) has awarded Cameron and Hidalgo counties with \$1.1B for highway funding for the next decade. This infusion of funding will transform mobility in the Rio Grande Valley. These funds are coming in through the Unified Transportation Program (UTP) which addresses TxDOT's 10 year plan for state highway funding. Cameron County will be working approximately \$368M and Hidalgo County \$750M in funding for highway improvements. In Cameron County, the State Highway 550 project was given the green light by UTP. It is recognized as one of the fastest growing areas that is heavily congested. More importantly, last year TxDOT had placed a moratorium on any new toll road in the state but allows those in the planning stages to proceed. More importantly for Cameron County, the 2nd Causeway to South Padre Island is not mentioned in this funding.

The TxDOT Transport Commission begins the annual revision UTP revision process for fiscal years 2020-2021. This is particularly important as this process could potentially mean more funding for the RGV MPO. Through this merger the "Valley MPO" is the fifth largest such agency in Texas and opens up avenues of new funding for transportation projects. All eyes continue to monitor this process closely.

History was made in South Texas with the arrival of Interstate 69 (I69) in July 2013. The designation of 67 new interstate miles in South Texas signals the economic growth, mobility and international trade in our booming South Texas region. The Texas Department of Transportation (TxDOT) officially designated 67 miles of regional roadways as part of the new Interstate 69. US77 through Cameron and Willacy counties were designated I-69E and 13 miles of US281 in Pharr and Edinburg were designated I-69C. Through development on existing roadways, I69 will eventually become part of a 1,600 mile long highway stretching from Michigan to Texas. Plans are for I69 to follow the existing roadways of US 59, US 77, US 84 and US 281. TxDOT continues to review existing highways along this proposed corridor and work with the Federal Highway Administration to get existing freeway sections approved as I-69 roadways. Rio Grande Valley has continued to grow through the last three decades and this designation is an additional step toward safely mobilizing the growing population and nurturing the economic prosperity of this South Texas region for international trade. With more than 1 million residents living in South Texas and expanding every day, this I-69 corridor will accommodate the region's growing population. Improvements continue to surrounding connectors and spurs to I-69.

Mexico has completed construction of the Mazatlan-Matamoros corridor, a 1,242 kilometer project, which provides a direct link between Mexico's western growing regions and South Texas. This superhighway connects Mexico's Pacific coast to the Gulf Coast region and is part of a comprehensive national infrastructure plan in Mexico. It serves to accelerate Mexican produce trucks entering the United States for quicker access to East Coast markets. Usage of this highway saves about six hours travel time for Mexican trucks. This highway has spurred construction of an overhead highway just south of Brownsville on the Mexican side giving commercial traffic a route that avoids traffic jams in the center of Brownsville's sister city, Matamoros, Mexico.

Next Decade Corporation, builder of the liquefied natural gas export terminal at the Port of Brownsville has committed to paying for the deepening the Brownsville Ship Channel from the Gulf of Mexico to the site of its Rio Grande LNG Project. The depth of the channel will be increase from 42' to 52' in order to accommodate larger vessels. The entrance to the ship channel will also be widened. The estimated cost is approximately \$350M and will bring the Brownsville port up as one of the deepest on the Gulf coast. These projects are estimated to bring in roughly 5,000 permanent jobs in Cameron County and will be one of the largest planned infrastructure project in Texas. A project of this size will expand the tax base and the property valuations in Cameron County.

MAJOR INITIATIVES & SIGNIFICANT EVENTS

The County continues to employ sound fiscal management over the public resources provided. Invested funds were fully collateralized in compliance with Texas Local Government Code 2256. Based upon this continued sound fiscal management and other underlying financial conditions, the County's debt issues have a strong financial rating. The county's tax supported debt ratings were upgraded from "A1" to "Aa3" by Moody's Investors Service. This upgrade is reflective of the positive financial performance and the continued buildup of fund balance. Standard & Poor's ratings were affirmed "AA-", outlook was stable on all ratings. The County's ratings were affirmed "AA" by Fitch with rating outlook of stable.

The Texas State Energy Conservation Office is an agency that works with Texas consumers, businesses, educators and local governments by providing them with a funding resource to reduce energy costs and maximize energy. This state agency is overseen by the Texas State Comptroller. It provides a variety of information on renewable and non-renewable resources used in Texas and conservation assistance for local governments. Cameron County had an engineering assessment review of county offices conducted and entered into a State Energy Conservation Office Loan Agreement in October 2019. This agreement will provide funding of \$2,656,818 to the County for energy efficiency improvements for lighting and retrofitting of electrical systems at county offices, HVAC controls at the Lucio Clinic, Darrell Hester Juvenile Building, San Benito Annex and the Browne Clinic in addition to costs incurred for the utility assessment report. The project completion requirement is within 12 months of effective date and the interest is 2% per annum and is reimbursement funding.

In October 2017, Commissioners Court approved a 10 year tax abatement to Rio Grande LNG (LNG). LNG is a natural gas liquefaction and liquefied natural gas export company. This plant will be supplied with natural gas from a "to be built" natural gas pipeline. This terminal will provide natural gas liquefaction, export and vessel and truck loading services to third parties. This terminal will be located on 1,000 acres of land along the Brownsville Ship Channel near the Gulf of Mexico. LNG is expected to create more than 3,000 indirect jobs, 250 permanent jobs and about 6,000 jobs during the construction phase. Total investments in Cameron County could be in excess of \$15Billion. As part of the County Tax Abatement, LGN will pay \$2.7Million to the County each year in lieu of taxes. Additionally they will provide up to \$10Million for community projects and maximize the hiring of local residents during construction and operations.

Cameron County issued \$40,085,000 Certificates of Obligation Series 2019 dated August 15, 2019 to address various county-wide projects. These obligations are direct obligations of the County and are payable from a combination of the levy and collection of ad valorem tax on all taxable property and a limited pledge of the net revenues of the County's Park to an extent but not in excess of \$1,000. The "Bonds" will be used to fund contractual obligations to be incurred with the planning, acquisition, construction, equipping, expansion, repair, and or renovation of 1) the Dancy Building, 2) County adult and juvenile probation offices, 3) sheriff's office, 4) County Father O'Brien Clinic, 5) Rio Hondo brand tax office, 6) repairs and improvements to all County International Bridges, 7) construction and repair to county roads and the purchase of equipment or real property rights of way, 8) improvements to County parks and visitor center facilities and 9) payment of contractual

obligations for professional services rendered in connection to services provided. These projects will get underway in 2020.

Cameron County issued \$16,260,000 Certificates of Obligation, Series 2016A dated September 1, 2016 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair and/or renovation of 1) Dancy Courthouse, including Terra Cotta; 2) Wells Fargo Building for County offices; 3) County IT Center relocation; 4) Vehicle Maintenance Building; 5) Precinct offices and warehouses; 6) Judicial and Administrative facilities renovation; 7) County Jail; 8) Darrell Hester Facility; 9) County buildings roof repair/replacement; 10) Rural street lights and to pay costs of issuance costs of Certificates. This issuance had a premium of \$2,403,962. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2036. Projects pending completion from this issuance are Pct. #3 warehouse, Vehicle Maintenance, Dancy Courthouse, Darrel Hester improvements. Project pending completion is the Precinct 3 warehouse.

Cameron County issued \$21,160,000 Certificates of Obligation, Series 2016B dated September 1, 2016 for the purpose of providing for the payment of contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair, and/or renovation of County Parks, including Isla Blanca Park, Andy Bowie Park, EK Atwood Park, Olmito Community Park and to pay costs of issuance of the Certificates. This is a debt obligation issued by Cameron County utilizing county long term borrowing power that will be paid by Cameron County Parks System, a business-type activity fund. This Obligation was issued by Cameron County and is listed as County debt and in the Enterprise Fund Debt Obligation as County Parks activity will fulfill this obligation. This issuance had a premium of \$3,390,116. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2036. This debt will cover improvements to EK Atwood Park \$4.2M, Andy Park and Access Point #3 \$3.3M, Isla Blanca Park \$15.5M, Olmito Community Park \$.5M, RV & Bay Design \$.726M and issuance costs. The projects will be phased in to not affect peak operations seasons.

- a) Gulfside Improvements (Isla Blanca and Andy Bowie Parks) include the demolition of the old DJ Lerma and Sandpiper pavilions, Sandpiper Pavilion and Dune walkover construction, DJ Lerma Pavilion and Dune walkover construction, lighted beachside shaded boardwalk connecting both the Sandpiper and DJ Lerma pavilion, Isla Blanca restroom renovations, Andy Bowie Ranger Office, partial Loop Road construction and improved additional parking and renovation of existing parking areas to include Low Impact Development Parking. The renovated pavilions include picnic tables, rinse stations, restrooms, concession areas, barbecue areas, improvements to gulfside walking trails and ADA parking. This project was accepted by Cameron County in September 2019 as substantially complete. This project cost will be funded by this initial issuance and continued improvements will be started as additional debt obligations are issued.

On April 2019, Cameron County and City of Brownsville entered into a Memorandum of Understanding (MOU) on the West Rail Corridor. The MOU relates to right of way land formerly owned by Union Pacific Railroad in West Brownsville that was no longer being used. The rail tracks had been removed and the property was deeded to Cameron County once a new International Rail Bridge was constructed. Discussions were held between the two entities as to the appropriate usage and in a spirit of compromise, a plan was formulated to develop this area into a hike-and-bike trail on this 8 mile corridor. The city will be responsible for designing the trail segment and the county will address a road segment which will be between Ruben Torres and Alton Gloor boulevards. This "road segment" will allow access for a mixed-use commercial development. The environmental review process will now begin and no cost estimates are available at this time.

Cameron County has partnered with Texas A&M Kingsville (TAMUK) and University of Texas Rio Grande Valley (UTRGV) on construction of the conservation dune system and dune mitigation project at Isla Blanca Park. The pavilions which have been removed will be built back 200 feet landward allowing dune construction on the old site. TAMUK students are conserving and propagating existing vegetation at the Cameron County Native Plant Center which will then be transplanted to the new dune system. It is estimated that 300,000 feet of native vegetation will be replaced. UTRGV will provide management and oversight for the development of the new dune system and both universities will establish a community volunteer program to assist with the project. The dune system has been completed and vegetation is planted, project completion is expected by summer 2020.

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Design and site layouts for the County's four new precinct warehouses in addition to the new vehicle maintenance facility were approved in January 2017. Precinct #1 warehouse will be constructed on a 21 acre tract, Precinct #2 warehouse will be on 18 acre, part of an existing 47 acre tract, Pct. #3 will be built on the existing 8 acre tract which will be shared with the Vehicle Maintenance facility and Pct. #4 will be built on a 5 acre tract of land which was donated by a local family to Cameron County. This project is funded by 2016 Certificates of Obligation. Construction has been completed on Pct. #1, #2 and #4. The Vehicle Maintenance warehouse was completed in March 2019 and Pct#3 warehouse construction will be completed in 2020.

Cameron County voted to place on the November 2016 election ballot some financing venue projects as allowed per Local Government Code, Chapter 334 to construct and improve county amenities and resources by undertaking and financing "venue" projects for recreational, cultural, civic and tourism purposes. This is a funding tool for counties and cities to develop certain legally defined venue projects per proposition which require voter approval. Proposition 1 project was a Sea and Air Amphitheater and a multi-purpose building; the amphitheater is designed to accommodate up to 4,000 visitors gathering to witness rocket launches across the ship channel at the Boca Chica SpaceX site or to enjoy musical or national entertainment concerts. Parking for approximately 230 spaces will be situated in the Dolphin Cove area where the boat ramp is located. These projects will be just east of the current boat launching site with the amphitheater right on the water overlooking the Brazos Santiago Pass. The multi-purpose building will be available for special events, meetings and conferences. On October 15, 2017, Cameron County issued Cameron County Venue Tax Revenue Bonds, Series 2017 to finance the construction of the Sea and Air Amphitheater and the multi-purpose building as approved in the November 2016 election presented to voters. This venue project was completed in September 2019 and a number of concerts have been held in this facility. It can be used for musical events, dance or theater, school events, festivals and other outdoor events and can accommodate up to 4,200 guests. It will also serve as a viewing site for SpaceX events. The multipurpose facility will be a 6,800 square foot building. It will have a 250 seat capacity and have audio and video equipment.

The second venue project approved by this proposition was the construction of a South Texas Ecotourism Nature Center (STEC) on the Bahia Grande. Proposition 2 project is an ecological nature center (South Texas Eco-Tourism Center) to be built on a 23 acre site provided by the town of Laguna Vista which is just south of the Laguna Madre Bay and the Bahia Grande wetlands. This area is home to ocelots (endangered species), plants and marine life not found elsewhere. The nature center would feature wildlife exhibits informing visitors about the natural beauty of the region and visitors information about the coastal area. Projected costs for this nature center are preliminarily about \$10 million. This proposition was approved by voters in the November 2016 General Election. This project will be located on 10 acres of a 23 acre tract along State Highway 100. This Center will feature exhibit halls, natural wetland and an outdoor theater and trails. The architectural plans for the STEC have been approved by Texas Parks and Wildlife and the project will be going out for bid in 2020. This project has received a \$1.25M grant from TPWD and \$700,000 grant (\$300,000 match) from the US Economic Development Administration. The rest of the needed funds will come from "Bond funds". The Venue Tax revenues earned will pay for the bond indebtedness. Laguna Vista is the gateway to the coastal area and will be an opportunity for the surrounding community to expand ecotourism. The town of Laguna Vista is seeking requests from developers for the surrounding 13 acre tract for retail businesses that will complement the Ecotourism Center.

On December 29th, 2015 Cameron County entered into an interlocal agreement with Cameron County Regional Mobility Authority (CCRMA) to participate in Transportation Reinvestment Zone #6. This zone establishes a "County-Wide Transportation Reinvestment Zone" projected to support \$1.6 billion in transportation projects that will promote safety, support development and facilitate the movement of traffic throughout Cameron County. The Tax Increment Base year is all real property in the County as of January 1, 2015 and the maximum transfer amount is the cumulative total of \$1,625,954,462. Cameron County's participation will be 25% of the Tax Increment excluding amounts levied and collected for Interest and Sinking Funds and commitments of existing TIRZ agreements. The termination date of the Zone is whichever of the following events occurs first: A) date upon which all outstanding Project Obligations have been satisfied and no additional Project Obligations are anticipated; B) the Maximum Transfer Amount has been paid (\$1,625,954,462); C) December 29, 2055, unless such date is extended by agreement of parties.

CCRMA – COMPONENT UNIT OF CAMERON COUNTY

On December 5, 2017, Cameron County Regional Mobility Authority issued Vehicle Registration Fee Revenue Refunding Bonds, Series 2017 for the purpose to advance refund a portion of the Authority's vehicle registration fee revenue bonds for debt service savings and to pay costs of issuance of the Bonds. The Bonds do not constitute obligations of Cameron County, Texas nor the credit or taxing authority of Cameron County, Texas.

In November 2016, Cameron County Commissioners Court adopted a "CERTIFICATE OF ORDER" authorizing the issuance of "Cameron County, Texas Revenue and Tax Refunding Bonds, Series 2016 (State Highway 550 Project), \$15,805,000 to refund and restructure certain outstanding obligations of the CCRMA for debt service, cash flow savings and for the payment of costs of issuance related to the Bonds. County has entered into a funding and development agreement dated 2012, amended 2014, March 2015 and November 2016 with Cameron County Regional Mobility Authority (Authority) in which Authority pledged and assigned to the County certain toll revenues to be derived from the Project, pass through payments, and a subordinated pledge of Vehicle Fee Revenues for the payment of the bonds. Prior Bonds issued by Cameron County to finance the State Highway 550 Project were \$40,000,000 Revenue and Tax Bonds, Series 2012; \$5,000,000 Revenue and Tax Bonds, Series 2014; and \$4,500,000 Revenue and Tax Bonds Series 2015. State Highway 550 Project is a toll project administered by Cameron County Regional Mobility Authority (CCRMA), a component unit of Cameron County. As part of the 550 Agreement and as security for the repayment of this Project Funding, CCRMA is obligated to repay the Project Funding debt issuances at the stated rates of interest the County would pay on the Bonds and the Prior Bonds. The County has pledged the Revenues including the pass through payments to secure payment of the bonds. The Bonds were issued for the purpose of refunding and restructuring certain outstanding obligations of the Authority.

On February 26, 2015, Cameron County Commissioners Court adopted a "CERTIFICATE FOR ORDER" authorizing the issuance of "Cameron County, Texas Revenue and Tax Bonds, Series 2015 (State Highway 550 Project)", levying an annual ad valorem tax; entering into a second amendment to Trust Agreement, second amendment to SH550 Funding and Development Agreement, and Bond Purchase Agreement; delegating authority to approve terms; and other matters related thereto. On April 1, 2015, Cameron County issued \$4,500,000 Cameron County, Texas Revenue and Tax Bonds, Series 2015 (State Highway 550 Project) as completion obligations for the payment of obligations to be incurred in connection with the final design, planning, construction, and equipping of the SH550 Direct Connector Transportation Project and to pay costs of issuance. These Bonds are parity obligations with the County's outstanding \$40,000,000 "Revenue and Tax Bonds, Series 2012 (State Highway 550 Project) and the County's \$5,000,000 outstanding "Revenue and Tax Bonds, Series 2014 (State Highway 550 Project) together with the 2012 Bonds (the "Prior Bonds"). This project will be designed, constructed, operated and maintained by CCRMA. CCRMA has pledged and assigned to the County certain toll revenues to be derived from the Project, pass through payments and a subordinated pledge of Vehicle Fee Revenues for the payment of the bonds.

Concurrently, Cameron County has issued Cameron County, Revenue and Tax Bonds, Series 2014 (State Highway 550 Project), \$5,000,000 in March 2014 for Cameron County Regional Mobility Authority (CCRMA), a component unit of Cameron County. Cameron County has entered into an agreement "550 Agreement" with CCRMA in which CCRMA pledged and assigned to the County certain toll revenues to be derived from the Project, Pass-Through Payments, and a subordinated pledge of Vehicle Fee Revenues for the payment of the Bonds. These Bonds are issued as Completion Obligations for the purpose of the payment of costs to be incurred in connection with the final design, planning, construction and equipping of the SH550 Direct Connector Transportation Project. This project will be designed, constructed, operated, and maintained by the CCRMA. These Bonds are parity obligations with the County's \$40,000,000 outstanding (Revenue and Tax Bonds, Series 2012 (State Highway 550 Project)) (the "2012 Bonds").

Cameron County reports CCRMA as a component unit. On August 8, 2012, Cameron County issued \$40,000,000 Revenue and Tax Bonds, Series 2012 (State Highway 550 Project) to provide funding for this CCRMA "State Highway 550 Project." This "Project" is the construction of the SH550 Direct Connector Ramps and associated roadway from U.S.77/83 at SH550 to 2,800 feet east of Old Alice Road. This "Project" will include a westbound direct connector ramp from SH50 to northbound U.S.77/83 and a southbound direct connector ramp from U.S.

77/83 to eastbound SH550. CCRMA will be the owner of the "Project" and will be responsible for the maintenance of the "Project." CCRMA, per the "550 Agreement", is obligated to repay the funding together with interest on the unpaid principal balance of the Project funding at the same stated rates of interest the county will pay on the Bonds. Completion date for this project is 2014.

COUNTY CAPITAL PROJECTS

The County has a number of capital projects either in the planning phase, land acquisition phase, or construction phase. They are as follows:

- Cameron County issued in October 2017 \$10,000,000 Cameron County Venue Tax Revenue Bonds, Series 2017 to fund the renovation, planning, acquisition, development, construction, equipment and expansion of the Sea and Space Amphitheater and related infrastructure and the south Texas Eco-Tourism Center. The funding to pay for these Venue Projects was approved at a voter approved November 2016 election which authorized the County levy of a 2% hotel occupancy tax (HOT) and a 5.0% tax on rental of short term motor vehicles. The Sea and Space Amphitheater will be an outdoor theater with an indoor multi-purpose center to be constructed in Isla Blanca Park. The South Texas Eco-Tourism Center Venue Project will be in the proximity of the Bahia Grande on 23 acres donated by the city of Laguna Vista. The Bahia Grande provides access to recreational birdwatching, canoeing, hiking, fishing and many other recreational activities. The Bonds are not general obligations of the County and are payable solely from the gross revenues pledged and derived by the collection of the HOT and Motor Vehicle Rental Tax, which started being collected in January 2017. This was completed in FY19.

PROGRAM INITIATIVES

- Cameron County Veteran's International Toll Bridge is undergoing expansion capital improvements. This bridge was first opened in 1999 and is designated as a commercial crossing, thus redirecting commercial traffic from the downtown area of Brownsville, the county seat of Cameron County. Daily traffic rates quickly surpassed estimations in the first year of operation. In 2008, a second span was added to address safety and congestions issues and to provide a direct connection to the future Interstate I69 Corridor. This was united effort that involved the Government of Mexico, Texas Department of Transportation, Cameron County and the Federal Highway Administration to utilize Coordinated Border Infrastructure program funds for financing. Interstate 69E begins at Veterans International Bridge. The Project underway now is to expand Commercial Primary Lanes. It will improve safety, provide a better flow of commercial traffic, reduce congestion for commercial truck lanes, reduce wait times and travel times and will address a gap that plagued this bridge for some time. More importantly it will improve air quality and is a project of major significance. Veterans International Bridge handles most of the International commercial traffic in Cameron County including that which is utilizing the overweight corridor to the Port of Brownsville. Customs Border Protection will make a \$7.0M investment in technological improvements and Cameron County costs are budgeted at \$800,000. These projects are ongoing.
- In 2004 the county created a Regional Mobility Authority to improve the county's access to state highway construction funds. A Regional Mobility Authority (RMA) is a political subdivision formed by one or more counties to finance, acquire, design, construct, operate, maintain, expand or extend transportation projects. Projects may be tolled or non-tolled. The authority allows the county to create toll roads, or develop other funding mechanisms to accelerate the development and construction of major transportation projects that could potentially take years for the Texas Department of Transportation to finance and build. The authority has the ability to generate revenue for additional transportation projects, provide local government more control in transportation planning, help build transportation projects sooner, reduce congestion relief faster and improve mobility and increase safety for motorists.

- CCRMA has a number of projects as of September 2019:
 - South Port Connector: approximately a 2 mile long road which is needed for SH32 Project. Right of way is in place, environmental, engineering, design has been cleared and funding is pending
 - Veteran's POV Expansion: project will provide better flow of passenger vehicle traffic and the project is underway with all clearances and funding in place.
 - SH550-GAP II: project will connect I69 to Port of Brownsville to I69E and requires bridge construction over a rail line. Project is fully funded and is pending a design update.
 - East Loop: project consists of a four to six lane roadway from SH4 to I69E and Veterans Bridge. Total construction costs is estimated at \$45M. SH West is construction of a four lane divided highway and estimated cost is \$25.M. The environmental assessment for SH East and SH West is being consolidated and approvals are pending
 - Old Alice Road: project consists of a road rock and dirt road that runs intersects SH100 and SH550. Roadway to be built is a 4 lane urban roadway with shoulders and sidewalks. Design and environmental are pending, project is fully funded.
 - FM509: project is construction of a four lane divided highway, clearances are pending and funding is in place.
 - I69 Connector: project is a multi-county project that spans US77 from Corpus Christi to Brownsville at interstate standards. Project is environmentally cleared and right of way is partially complete.
 - Whipple Road: project consists of roadway improvements between FM1575 to FM1847. Right of way and funding is in place, clearances are pending.
 - Morrison Road: project is a new roadway from FM1847 to FM511. Funding is in place and project is in environmental phase.
 - SPI 2nd Access: project is an 8.0 mile causeway to connect SPI to mainland. Final environmental review is underway and project is on hold.
 - Transportation Technology Projects: CCRMA has developed technology to connect transportation systems. This system will be used by County Parks and County International Toll Bridge System.
- West Rail Project - Cameron County, the City of Brownsville, TxDOT, U.S. TxDOT and the Union Pacific railroad combined their resources to relocate an existing railroad line traversing the downtown area of Brownsville and Matamoros to a more rural location west of both cities. This involved the relocation and construction of a new rail bridge. The relocation of this rail eliminated 17 rail crossings at major thoroughfares. Goal of this project were to enhance auto-train safety, alleviate traffic congestion in Brownsville, and improve the ability of Union Pacific to cross a greater number of railcars into Mexico without any problems. This 8-mile rail line connects a rural part of Cameron County and the Tamaulipas state of Mexico. The costs of the project on the United States side were projected to cost \$33.0 million, and approximately \$40.0 million on the Mexican side. Groundbreaking was held on December 17, 2010 and construction was completed as of FY15. The center span crossing the international boundary was installed on September 2012. This is the first International Rail Bridge built between the United States and Mexico in over 100 years. Commercial rail traffic started using this crossing as of August 7, 2015 bringing an end to traffic headaches that plagued the cities of Brownsville and Matamoros for more than a century. The West Rail Project provides a valuable link to export/import traffic and brings tremendous growth opportunities for suppliers, consumers as well as national and international markets. The West Rail Project is expected to be finalized FY18. This project was financially completed in FY19.

FINANCIAL INFORMATION

Accounting System, Internal Controls, and Budgetary Control

Management of the County is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America. The internal control structure is designed to provide reasonable, but not absolute assurance that these objectives are met. The concept of reasonable assurance recognizes that the costs of a control should not exceed the benefits likely to be derived and the valuation of costs and benefits requires estimates and judgments by management.

Budgetary control is exercised over the operating departments of the County. After adoption of the budget by the Commissioners' Court, the County Auditor is responsible for ensuring expenditures are made in compliance with the budgeted appropriations. The level of budgetary control is at the line item level within the Organization (department) within the individual funds. Commissioners' Court may transfer available funds between various line items and between various organizational classifications; however, neither transfer may increase the total appropriation of a fund. Commissioners' Court may adopt supplemental budgets for the limited purposes of spending grant or aid money or for capital projects through the issuance of bonds. Purchase orders and contracts are not valid until the County Auditor certifies the availability of funds for payment of the obligation. Encumbrance accounting is utilized where purchase orders, contracts, or other commitments are recorded in order to reserve a portion of the appropriation for these commitments. Outstanding encumbrances at fiscal year-end are not recorded as expenditures or liabilities of the fund. Encumbrances for ongoing capital projects are restricted, committed or assigned in the fund balance at fiscal year-end.

The combined revenues of Cameron County and its component units, is \$231,509,791. Revenues are generated from the levy of property tax, investment earnings, intergovernmental transfers, grants and programs, charges for services rendered, internal service charges, and from business-type activities. The County and its related entities expended \$243,373,517 in providing for operations. Transfers between the funds and business-type activities totaled \$9,741,851. There was no capital borrowing proceeds provided from non-operating resources; however there was a loss on sale of assets of \$(3,209,442). This recorded loss is due to an overstatement of a special revenue receivable for the West Rail Project. Right of Way property was deeded to Cameron County and the corresponding value of the right of way was recorded to the receivable Enterprise Fund. General Debt Service payments total \$16,107,546 and Capital Construction Outlay expenditures were \$10,287,050. The combined fund balance for government-type funds and net position for business-type funds and the related entities total \$200,309,646; an increase of \$38,840,291 over the previous year-end due to increased capital projects and Certificates of Obligations issued in 2019.

The 2001 Texas Legislature, under H.B. 2869 approved by the 2001 Legislature, created the Texas County Financial Data Advisory Committee (FDAC), which was asked to "develop and recommend . . . a voluntary uniform chart of accounts for counties." The goal of this reporting is to present county financial information in a manner that allows each county's information to be compared to other counties across the state. The following table is presented in a format that represents the Uniform Chart of Accounts for Texas Counties adopted by the Texas County Financial Data Advisory Committee:

Hon. District Judges
Hon. Members of the Commissioners' Court
March 20, 2020

Fiscal Year 2019
CAMERON COUNTY, TEXAS*
A Summary Report of Cameron County,
and the Cameron County Regional Mobility Authority, Cameron County Health Care Funding District and
the SpaceX Corporation, Discretely Presented Component Units

	<u>Amount</u>	<u>% Budget</u>	<u>Per Capita</u>	<u>% Assessed Val.</u>
Revenues				
Property Taxes, ad valorem	\$ 77,163,038	33.33%	\$182.03	0.46%
Licenses and Permits	4,371,780	1.89%	10.31	0.03%
Fees, Fines and Forfeitures	7,540,325	3.26%	17.79	0.04%
Charges for Current Services	75,861,920	32.77%	178.96	0.45%
Intergovernmental	29,082,633	12.56%	68.61	0.17%
Misc.	23,311,281	10.07%	54.99	0.14%
Insurance Premiums – Employee Health	14,178,814	6.12%	33.46	0.08%
Total Revenues	\$ 231,509,791	100.00%	\$546.15	1.37%
Expenditures				
General Government	\$ 40,834,537	19.02%	\$ 96.33	0.24%
Justice System	20,775,899	9.68%	49.01	0.12%
Public Safety	20,858,585	9.72%	49.21	0.12%
Corrections and Rehabilitation	35,390,105	16.48%	83.49	0.21%
Health and Human Services	55,776,064	25.98%	131.58	0.33%
Infrastructure & Environment Services	32,542,190	15.16%	76.77	0.19%
Community & Economic Development	8,505,217	3.96%	20.06	0.05%
Total Expenses	\$ 214,682,597	100.00%	506.45	1.26%
Net Revenues Over (Under) Expenditures	16,827,194			
Other Financial Transactions:				
Capital Borrowing Proceeds net	48,350,833			
Debt Service Payments	(16,107,546)			
Gain on Sale of Assets	56,860			
Capital Outlay	(10,287,050)			
Total Sources over (under) Uses	\$ 38,840,291			

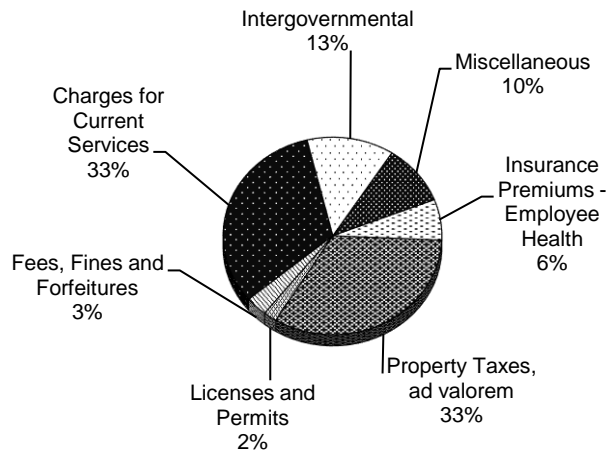
Total Population	423,908
Taxable Assessed Value	\$16,941,227,218
Property Tax Rate**	0.416893
Upland Area (Square Miles)	906

* Cameron County Government and Discretely Presented Component Units

** Property Tax Rate levied on a per \$100 valuation for Fiscal Year 2019

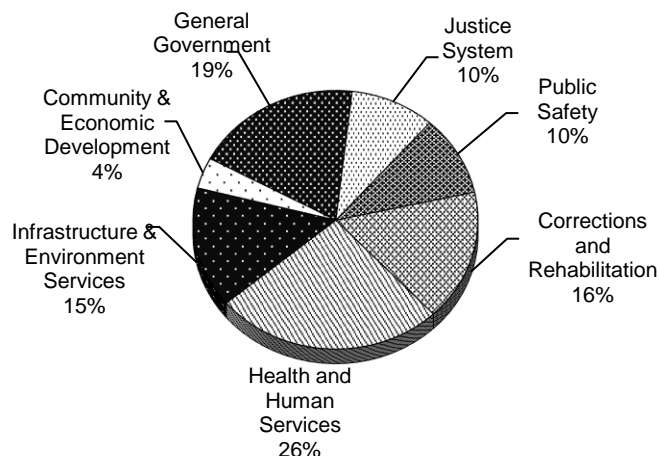
(Based upon the Governmental Funds, Business-type Funds, and Internal Service Fund)

County Revenues & Sources - 2019



County revenues are fairly balanced with no one source providing over half of the government's funding. The County is also recipient of a number Special Revenue Programs such as Women, Infants & Children, health block grants, community development grants, wastewater and paving projects, as well as many law enforcement programs that address the special concerns that our proximity to the United States border presents. Also because of our proximity to Mexico and to the Gulf of Mexico, the County receives a large share of charges for service relating to the south-bound crossings through the County's International Toll Bridges and vacationers visiting the County's parks located on South Padre Island.

County Expenses - 2019



The County Park System and the International Toll Bridge System are both operated as business activities. The Park System is reported in the Community & Economic category and the Toll Bridge System is included in the Infrastructure & Environment category. To obtain the type of services that fall within each category, please visit the State of Texas Comptroller's website at "<http://www.window.state.tx.us/lga/chart/foreword.html>."

OPERATING FUND BALANCE / WORKING CAPITAL TARGET

The County's policy is to have sufficient funds available for 90 days of normal operations. Under the continued diligence of commissioner's court, FY 2019 General Fund working capital is 90 days. The table below reflects the fund balances for the County's primary activities:

Fund Balance	FYE 19	FYE 18	FYE 17	Reserve Days of Operation ⁽²⁾		
				FYE 19	FYE 18	FYE 17
General Fund	\$21,785,812	\$22,412,389	\$23,983,003	86	90	98
Road & Bridge Fund	\$ 9,372,065	\$ 8,519,079	\$ 7,722,814	246	243	221
Working Capital⁽¹⁾						
Int'l Toll Bridge System	\$ 4,841,815	\$ 7,056,352	\$ 7,395,585	221	319	310
County Park System	\$ 3,490,216	\$ 4,282,966	\$ 4,501,913	132	175	182

Notes:

1. Working Capital is the Unrestricted Current Assets minus the Unrestricted Current Liabilities.
2. Assumes a 24 hour/ 7 Days a week operation such as exists in the County Park system, the International Toll Bridges, the County Sheriff's Department and the County Jail. *(Operating expenses including depreciation, interest expense and current debt maturities)*

Working Capital days for the International Toll Bridge System is significantly reduced to the reclassification of a receivable and recognition of a land fixed asset. Fixed Assets are not included in the calculation of working capital days of operation.

INVESTMENT POLICY

The County's investment policy goal is to provide for an effective cash management program to include accurate cash projections, expeditious collection of revenue, control of disbursements, cost-effective banking relations and a short-term borrowing program, when needed. The "prudent person" concept is utilized in managing the portfolio for the County. The objectives of the County's investment programs are as follows:

- Safety: Protection of the principal is a foremost objective.
- Liquidity: Investment decisions are based upon meeting the cash requirements of the County.
- Low Risk: Investment decisions should not place unreasonable investment risk on the County in order to enhance investment income.
- Diversification: Through the control of maturities and types of investment, the portfolio is diversified thus lessening the overall risk of the portfolio.

Distribution of County Investible Funds:

Demand and Time Deposit Accounts	64.0%
Investment Pools	36.0%

During Fiscal Year 2003, the Commissioners Court amended its investment policy to include Stand-by Letters of Credit as sufficient credit-worthiness to serve as collateral for depository balances. Previously, the Commissioners Court restricted collateral to instruments backed by the full faith and credit of the United States Government. September 30, 2019 total funds of the County \$82,956,239⁸ were with the County's depository of record. While these investments were not diversified, they were collateralized with a stand-by letter of credit with the Federal Home Loan Mortgage Bank Dallas and Frost Bank.

⁸ Lone Star National Bank-Texas , "Monthly Depository Securities Pledged Report," 9/30/2018 (Cameron County)

RISK MANAGEMENT

The County is exposed to various risks of loss relating to general liability, the accidental risk of loss of real and personal property, damage to County assets, errors and omissions, and personal risks which relate to workers' compensation. The County implements a number of risk strategies such as participating in risk pools, purchasing commercial insurance, self-insurance with specific and aggregate stop-loss insurance, and full self-insurance to manage those listed risks. Amounts of coverage for these types of risk have not been subject to a significant reduction in the current year. The County Auditor's Office and the Human Resources Departments provide assistance to the Commissioners' Court in assessing the County's exposure to risk and helping them obtain coverage against that risk.

The County minimizes its risk related to worker's compensation claims by providing for these costs through a self-funded county fund that is administered by the Texas Association of Counties (TAC). Claims services are provided by TAC. Interfund premiums for workers' compensation are determined by position class code, at actuarially determined rates. The County is also a member of the TAC risk pool for automobile and general liability. As a member of the pool, the County incurs a liability only if the pool's operations become insolvent. The property and casualty insurance covers buildings, structures, and personal property, including coverage extensions for earth movement, flood, accounts receivable, valuable records, demolition, increased costs of construction, transit, business interruption, mobile equipment, flood insurance, builder's risk, and loss of rents from Lloyds of London, Colony Insurance Company and Velocity Risk Underwriters Carriers. The County also insures the international toll bridge structures and revenues to cover the risk of interruption of service. Cameron County has a Limited Risk Management Program for health and life benefits provided to County employees. Premiums are paid into an internal service fund (Health and Life Benefits Fund) by all other funds and are available to pay claims, administrative costs, and claims' reserves. Administrative costs include the cost of individual stop loss insurance (\$200,000 per insured) and aggregate stop loss insurance. The County contracts with a Third Party Administrator (TPA) to administer the payment claims and implement a claims management program.

INDEPENDENT AUDIT

In accordance with state statutes, an annual audit for the fiscal year was conducted on the financial records of the County and the Cameron County Regional Mobility Authority (CCRMA). Being a recipient of federal and state financial assistance, the county is required to have a Single Audit. The audits of the County and the CCRMA were conducted by Burton McCumber & Longoria, LLP. Opinions rendered by Burton McCumber & Longoria, LLP are included in the appropriate reports.

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Hon. District Judges
Hon. Members of the Commissioners' Court
March 20, 2020

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Cameron County for its comprehensive annual financial report for the year ended September 30, 2018. The Certificate of Achievement is a prestigious national award-recognizing conformance with the highest standards for preparation of state and local government finance reports. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet to the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

The timeliness of this report could not have been achieved without the dedicated efforts of the County Auditor's staff, and the professional services provided by our independent auditors, Burton, McCumber and Longoria, LLP. We also wish to express our thanks to the Commissioners' Court and the District Judges for their interest and support in planning and conducting the financial affairs of the County in a responsible and professional manner.



Martha Galarza,
County Auditor



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Cameron County
Texas**

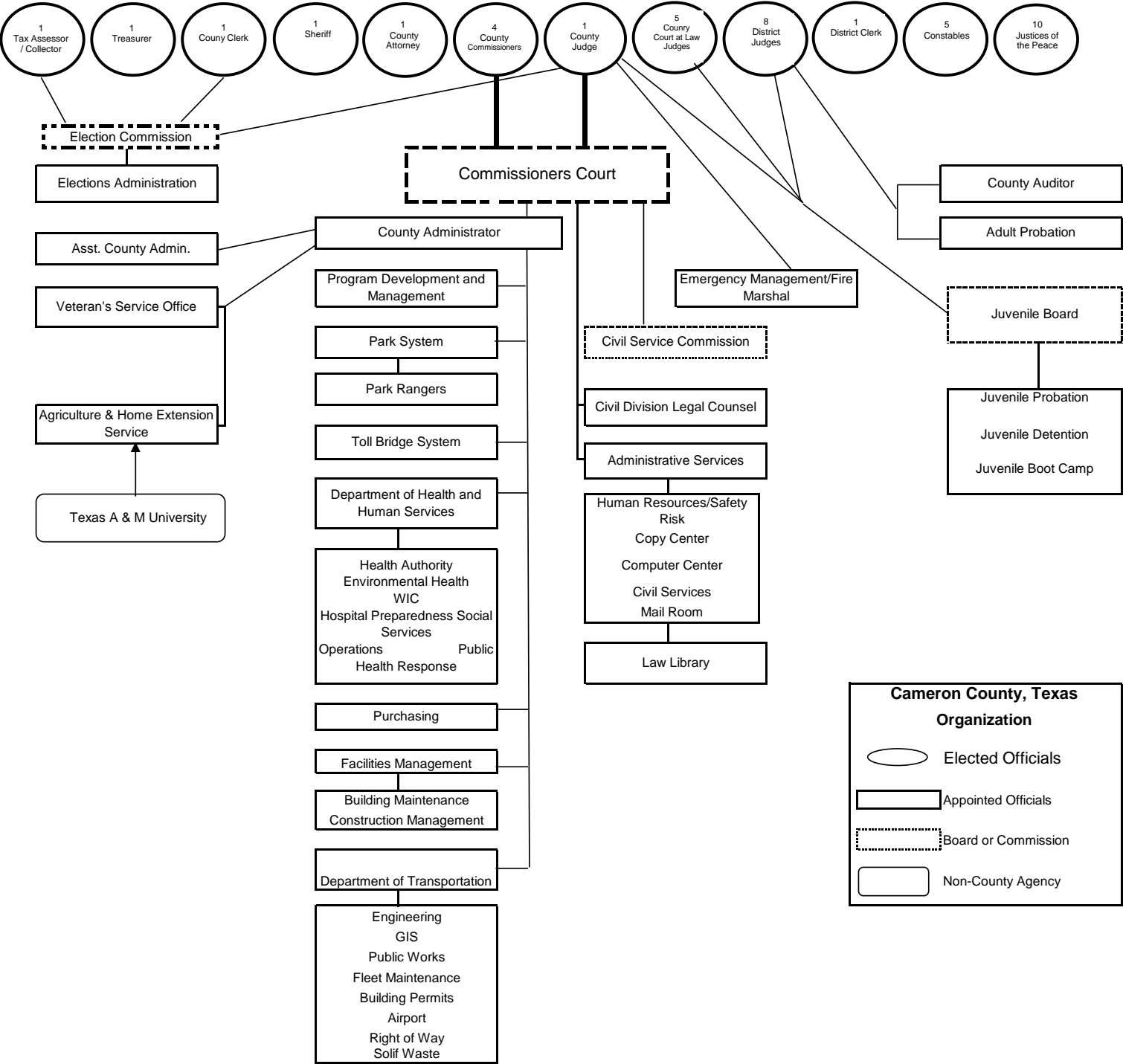
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2018

Christopher P. Morrell

Executive Director/CEO

CAMERON COUNTY GOVERNMENT



Cameron County, Texas
Organization

- Elected Officials
- Appointed Officials
- Board or Commission
- Non-County Agency

CAMERON COUNTY, TEXAS
ELECTED OFFICIALS
SEPTEMBER 30, 2019

Eddie Treviño, Jr.	County Judge
Sophia C. Benavides	Commissioner, Precinct 1
Joey Lopez	Commissioner, Precinct 2
David A. Garza	Commissioner, Precinct 3
Gustavo C. Ruiz	Commissioner, Precinct 4
Arturo C. Nelson	Judge, 138th Judicial District
Benjamin Euresti, Jr.	Judge, 107th Judicial District
Juan A. Magallanes	Judge, 357th Judicial District
Janet Leal	Judge, 103rd Judicial District
Adolfo Cordova	Judge, 197th Judicial District
Elia Cornejo-Lopez	Judge, 404th Judicial District
David Sanchez	Judge, 444th Judicial District
Gloria Rincones	Judge, 445th Judicial District
Arturo A. McDonald, Jr.	Judge, County Court at Law No. 1
Laura L. Betancourt	Judge, County Court at Law No. 2
David Gonzales, III	Judge, County Court at Law No. 3
Sheila Garcia-Bence	Judge, County Court at Law No. 4
Estela Chavez-Vasquez	Judge, County Court at Law No. 5
Benito Ochoa, IV	Justice of the Peace, Precinct 1
Linda Salazar	Justice of the Peace, Precinct 2-1
Jonathan Gracia	Justice of the Peace, Precinct 2-2
Mary Esther Sorola	Justice of the Peace, Precinct 2-3
Jesus T. "Chuy" Garcia, Jr.	Justice of the Peace, Precinct 3-1
David Garza	Justice of the Peace, Precinct 3-2
Juan Mendoza, Jr.	Justice of the Peace, Precinct 4
Sallie Gonzalez	Justice of the Peace, Precinct 5-1
Eloy Cano, Jr.	Justice of the Peace, Precinct 5-2
Mike Trejo	Justice of the Peace, Precinct 5-3
Pete Delgadillo	Constable, Precinct 1
Abelardo Gomez, Jr.	Constable, Precinct 2
Adrian Gonzalez	Constable, Precinct 3
Merced Burnias	Constable, Precinct 4
Eddie Solis	Constable, Precinct 5
Luis Saenz	County Attorney
Sylvia Garza Perez	County Clerk
Antonio Yzaguirre, Jr.	Tax Assessor-Collector
David Betancourt	County Treasurer
Eric Garza	District Clerk
Omar Lucio	County Sheriff

FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

The Honorable County Judge
and Commissioners' Court Cameron County, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cameron County, Texas (County) as of and for the year ended September 30, 2019, and the related notes to the financial statements which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 28 through 42 and schedule of funding progress – OPEB, schedule of changes in net pension liability and related ratios, schedule of employer contributions, schedules of revenues, expenditures, and changes in fund balance-budget and actual, on pages 121 through 130 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements. The introductory section, combining and individual non-major fund financial statements and individual basic non-major fund budget and actual schedules, capital assets used in the operations of governmental funds and statistical section, are presented for purposes of additional analysis and are not a required part of the financial statements. The schedules of expenditures of federal and state awards are presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State of Texas Single Audit Circular, and are also not a required part of the basic financial statements.

The combining and individual non-major fund financial statements and individual non-major fund budget and actual schedules, capital assets used in the operations of governmental funds, and the schedules of expenditures of federal and state awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial

statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, the individual non-major fund budget and actual schedules, capital assets used in the operations of governmental funds, and the schedules of expenditures of federal and state awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 20, 2020 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report solely is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Burton, McCumber, & Longoria LLP

Brownsville, Texas
March 20, 2020

COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

This discussion and analysis of the County of Cameron's (County) financial performance provides an overview of the County's financial activities for the fiscal year ended September 30, 2019. The MD&A should be read in conjunction with the accompanying transmittal letter, the basic financial statements and the accompanying notes to those financial statements.

FINANCIAL HIGHLIGHTS

The assets and deferred outflows of the County's Governmental activities exceeded liabilities and deferred inflows at the close of the FY2019 and FY2018 by \$143,330,818 and \$157,016,026, respectfully. Of this amount, \$31,286,799 is restricted for specific purposes; the largest restriction is 43%, or \$13,543,306, for operating reserve and construction. As required by GASB 34, net position also reflects \$122,894,688 that is net investment in capital assets. With the presentation of the investment in capital assets, unrestricted net position is (\$10,850,669).

In contrast to the government-wide statements, the fund statements of the governmental funds report a combined fund balance at year-end of \$103,827,467 of which \$19,927,102, or 19.2% represent unassigned fund balances. The more significant components of unassigned fund balance are maintained in the General Fund as unassigned reserves; emergency reserves and committed funds for indigent defense and capital projects; Special Revenue fund balances are restricted by external funding obligations and in the Road and Bridge fund for road improvements throughout the County.

The County's budgetary fund balance target is 24.66%. The general fund unassigned fund balance of \$19,927,102 equals 22% of total general fund expenditures. In FY19 the General Fund, fund balance decreased by \$626,577. While the County's self-funded Health Insurance Fund required an operating transfer of \$2,421,450, unexpended General Fund expenditures covered the majority of this transfer. County contribution to the Health Insurance was increased for FY20 as a budgetary pro-active measure to address these medical costs. Cameron County maintains a fiscally health fund balance and growth is expected for FY20.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other required supplementary information in addition to the basic financial statements.

The Government-wide financial statements. *The government-wide financial statements* are designed to provide readers with a broad overview of the County's finances in a manner similar to private sector business. They present the financial picture of the County from an economic resources measurement focus using the accrual basis of accounting. These statements include all assets of the County (including infrastructure) as well as all liabilities (including long-term debt). Additionally, certain eliminations have occurred as prescribed by GASB Statement No. 34 in regards to interfund activity, payable and receivables.

The statement of net position presents information on all the County's assets and liabilities, with the difference between the two reported as *total net position*. Increases or decreases in net position contrasted with budgetary decisions should serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how net position changed during the most recent fiscal year using full accrual basis of accounting. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

The government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other business functions that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities of the County include general government, public safety, highways and streets, public welfare, health, judicial, and libraries.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated from specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. Unlike the government-wide financial statements, however, governmental funds financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate the comparison between *governmental funds* and *governmental activities*.

The County maintains forty-two individual governmental funds (excluding fiduciary funds) 31 special revenue funds, 7 capital project funds, 2 debt service funds, General Fund and Road & Bridge Fund. Information is presented separately in the governmental fund balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the General Fund, Road and Bridge Fund and 2019 Certificates of Obligation which are classified as major funds. Data from the other nonmajor governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

The County adopts an annual appropriated budget as a management control device during the year for the General Fund and for all Special Revenue Funds. A budgetary comparison schedule (original versus final) has been provided for the General Fund and Road and Bridge Fund to demonstrate compliance with budget.

Proprietary fund. *Proprietary funds* provide the same type of information as the government-wide financial statements, only in more detail. The Internal Service Fund (a component of proprietary funds) is used to report activities that provide supplies and services for other programs and activities-such as the County's self-insurance program and employee benefits trust. Because these services predominantly benefit governmental rather than business-type functions, the Internal Service Fund is reported with *governmental activities* in the government-wide financial statements.

Fiduciary funds. *Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. The County's fiduciary activities are reported in a separate Statement of Fiduciary Assets and Liabilities. These activities are excluded from the County's other financial statements since the County cannot use these assets to finance its operations. The accounting used for fiduciary funds is much like that used for proprietary funds. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the County's general fund and major special revenue budgetary schedules. A budgetary comparison schedule, which includes the original and final amended budget and actual figures, has been provided to demonstrate compliance with this budget.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Of the County's governmental activities total assets and deferred outflow of resources of \$376,179,899, the largest components are: 1) cash and investments of \$118,430,894 or 31.5%; 2) receivables which largely represent the deferred taxes for FY 2019 of \$7,516,784 (net of allowance) or 2.0%, accounts/trade receivables of \$5,408,600 or 1.45%, internal balances and due from other governments of \$4,855,262 or 1.3%; and 3) capital assets net of accumulated depreciation of \$212,586,618 or 56.5%. Deferred outflows of resources of \$531,515 are deferred charges on refunding in addition to \$23,119,304 for pensions, and \$136,729 for OPEB due to GASB Statement No. 75 implementation. The receivables are offset by deferred revenue since the FY2019 tax revenue is not recognized until FY 2020 even though the levy takes place in FY2019. Capital assets are non-liquid assets and cannot be utilized to satisfy County obligations. Out of the total liabilities of \$228,412,034, \$27,229,682 are current liabilities; however, the current liabilities for compensated absences \$2,364,745 are not anticipated to result in the draw-down of emergency reserves. The OPEB liability of \$26,572,385 is not anticipated to cause a fund balance reduction and is presently being funded on a pay as you go basis. The Net Pension Liability of \$32,596,541 is not expected to cause a fund balance reduction. Deferred inflows of resources of \$3,345,407 are recognized due to pension reporting requirements as is \$ 1,091,640 for OPEB.

The County's governmental activities assets and deferred inflows if resources exceeded liabilities and deferred outflows of resources by \$143,330,818 at the close of the most recent fiscal year.

The County's net position for fiscal year ended September 30, 2019 and 2018 are summarized as follows:

	Governmental Activities		Increase Decrease
	FY 2019	FY 2018	
Current and other assets	\$ 139,805,533	\$ 98,999,201	\$ 40,806,332
Capital Assets (net of depreciation)	212,586,818	219,464,973	(6,878,155)
Total Assets	352,392,351	318,464,174	33,928,177
Deferred outflows of resources	23,787,548	7,718,322	16,069,226
Current and other liabilities	37,306,255	35,626,089	1,680,166
Long-term liabilities	191,105,779	126,652,168	64,453,611
Total Liabilities	228,412,034	162,278,257	66,133,777
Deferred inflows of resources	4,437,047	6,888,213	(2,451,166)
Net position:			
Net investment in capital assets	122,894,688	145,996,064	(23,101,376)
Restricted	31,286,799	23,615,212	7,671,587
Unrestricted	(10,850,669)	(12,595,250)	1,744,581
Total net position	\$ 143,330,818	\$ 157,016,026	\$ (13,685,208)

About 21.8% or \$31,286,799 of the County's net position represents *restricted net position* which are resources that are subject to external restrictions on how they may be used. Restrictions include highway and street requirements, debt service, capital projects and operating reserve and construction. The most significant portion, \$122,894,688 of the County's net position reflects its capital assets (e.g., land, buildings, machinery and equipment) net of related debt.

Governmental activities decreased the County's governmental activities net position by \$13,685,208. The key components of difference between fund statement increase and the statement of activities increase are the following:

- A net difference due to the issuance of long term debt and the repayment of these debts in the amount of \$ (39,806,692).
- A decrease in net position due to the decrease in assets reported in the government activities from the internal service fund that is reported with the governmental activities in the government-wide statements of \$(50,061).
- A decrease in net position due to capital outlay exceeding depreciation in the amount of \$(3,693,949).
- A decrease in net position due to annual OPEB expense of \$ 1,732,253 and recognition of pension expense of \$ 5,414,263.
- The net effect of various miscellaneous transactions involving capital assets is to decrease net position \$(3,184,206).

	Business-Type Activities		Increase/(Decrease)
	FY 2019	FY 2018	
Current and other assets	\$ 25,750,932	\$ 41,517,025	\$ (15,766,093)
Capital Assets (net of depreciation)	66,923,292	51,406,448	15,516,844
Total Assets	92,674,224	92,923,473	(249,249)
Deferred outflow of resources	2,307,626	701,343	1,606,283
Current and other liabilities	5,610,143	6,179,605	(569,462)
Long-term liabilities	41,842,737	40,997,896	844,841
Total Liabilities	47,452,880	47,177,501	275,379
Deferred inflow of resources	499,329	736,238	(236,909)
Net position:			
Net investment in capital assets	30,629,814	26,650,236	3,979,578
Restricted	10,376,349	10,966,395	(590,046)
Unrestricted	6,023,478	8,094,446	(2,070,968)
Total net position	\$ 47,029,641	\$ 45,711,077	\$ 1,318,564

The Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds on page 50 further details the increase in net position. Program revenues and expenses are presented net of interfund eliminations.

Cameron County's Changes in Net Position - Governmental Activities

	<u>FY 2019</u>	<u>FY 2018</u>	<u>Increase (Decrease)</u>
Revenues:			
Net Program revenues:			
Charges for services	\$ 41,470,613	\$ 38,663,033	\$ 3,567,795
Operating grants and contributions	20,581,257	19,662,958	918,299
Capital grants and contributions	783,222	1,348,210	(564,988)
General revenues:			
Property taxes	76,838,511	74,274,911	2,563,600
Miscellaneous	8,266,322	7,621,430	644,892
Gain on sale of capital assets	(3,209,442)	3,463	(3,212,905)
Unrestricted investments earnings	1,834,779	1,363,032	471,747
Total revenues	<u>146,565,262</u>	<u>142,937,037</u>	<u>4,388,440</u>
Expenses:			
General government	48,507,387	48,926,972	(419,585)
Law Enforcement and Public Safety	81,019,800	78,396,622	2,623,178
Highways and streets	19,797,735	19,471,888	325,847
Health	9,851,444	10,166,521	(315,077)
Welfare	6,436,600	6,803,125	(366,525)
Interest on long-term debt	4,379,355	4,106,418	272,937
Total expenses	<u>169,992,321</u>	<u>167,871,546</u>	<u>2,120,775</u>
Increase (decrease) in net position before transfers	(23,427,059)	(24,934,509)	1,507,450
Transfers	9,741,851	9,774,617	(32,766)
Increase (decrease) in net position	(13,685,208)	(15,159,892)	1,474,684
Net position – beginning	157,016,026	166,205,099	(9,189,073)
Prior Period Adjustment	<u>-</u>	<u>5,970,819</u>	<u>(5,970,819)</u>
Net position – ending	<u>\$ 143,330,818</u>	<u>\$ 157,016,026</u>	<u>\$ (13,685,208)</u>

Key elements of the analysis of governmental activities revenues and expenses reflect the following:

- Program revenues of \$62,835,092 equaled 36.9% of government expenses of \$169,992,321. General revenues, \$83,730,170, did not provide the required support and coverage for expenses.
- 47.7% of the expenses are for Law Enforcement and Public Safety (\$81,019,800) while this category provided about 41.1% (\$25,827,131) of total program revenues. Total expenses increased by \$2,120,775 over the prior year and revenues increased by \$3,628,225 due to increases in program revenues and property tax valuations. Cameron County's taxable values increased by 2.26% with new construction representing \$273,333,063 in new property values. Law Enforcement and Public Safety expenditures increased by \$2,623,178, due to growth needs and the initiative to make law enforcement compensation more competitive to market trends. Other governmental categories experienced minimal expenditure decreases.
- Capital Grant revenue and contributions comprise about 1.24% of program revenues.

Cameron County's Changes in Net Position - Business-Type

	FY 2019	FY 2018	Increase (Decrease)
Revenues:			
Net program revenues:			
Charges for services	\$ 30,489,756	\$ 29,969,543	\$ 520,213
Capital grants and contributions	658,511	1,226,736	(568,225)
Gain on sale of asset	14,518	-	14,518
General revenues:			
Unrestricted investments earnings	669,612	625,909	43,703
Miscellaneous	25,372	22,785	2,587
Total revenues	31,857,769	31,844,973	12,796
Expenses:			
Bridge System	11,344,977	10,313,798	1,031,179
Parks System	8,505,217	8,546,781	(41,564)
Jail Commissary	627,930	622,946	4,984
Airport System	319,230	289,497	29,733
Total expenses	20,797,354	19,773,022	1,024,332
Increase (decrease) in net position before transfers	11,060,415	12,071,951	(1,011,536)
Transfers In	841,148	-	841,148
Transfers Out	(10,582,999)	(9,774,617)	(808,382)
Increase (decrease) in net assets	1,318,564	2,297,334	(978,770)
Net assets – beginning	45,711,077	42,777,819	2,933,258
Period Adjustment	-	635,924	(635,924)
Net position – ending	\$ 47,029,641	\$ 45,711,077	\$ 1,318,564

Key elements of the analysis of the Business-type activities revenues and expenses reflect the following:

- The Bridge System revenues of \$20,703,440 accounted for 64.9% of the Business-type activities revenues.
- The total expenses of the Bridge System were 55.1% or \$11,344,977 of the Business-type activities.
- The transfers to the Governmental activities, from the Business-type activities, are the result of the difference in the Bridge Systems revenues and expenses.

FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS

As noted earlier, the County uses *fund accounting* to ensure and demonstrate compliance with finance-related legal requirements. Fund accounting and budget controls has been the framework of the County's strong fiscal management and accountability. Moody's Investor Service "A1" rating was upgraded to Aa3 and Standard and Poor's rating agency upgraded its long-term rating to "AA-" rating with an outlook upgrade to "stable" on County's general obligation (GO) bonds and revenue and tax bonds. Fitch (FITCH IBCA, DUFF & PHELPS) rating of "AA" was upgraded to "AA-" on the unlimited tax bonds and limited tax bonds with a stable outlook.

Governmental Funds. The general government functions are reported in the General, Special Revenue, Debt Service and capital Project Funds. The focus of the County's *governmental funds* is to provide information on near-term inflow, outflows and balances of *spendable* resources. Such information is useful in assessing the County's annual financing and budgeting requirements.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$103,827,467, an increase of \$39,876,666 in comparison with prior year. This increase is due to other financing sources of Certificates of Obligation 2019 issued in September 2019. Approximately \$19,927,102 of the fund balance represents *unassigned fund balance*, which is available for spending at the County's discretion. *Nonspendable fund balance* of \$1,772,109 is reserved for inventory and prepaid expenditures. Committed fund balance of \$1,000,000 is reserved for indigent defense and pending litigation in the event funding is required. The remainder of fund balance is *restricted* to indicate that it is not available

for new spending because it has already been restricted per contractual obligations for: 1) capital projects (\$52,383,741), 2) special revenue projects (\$22,812,004) and 3) reserve for debt service (\$5,932,511).

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$19,927,102. As a measure of the general fund's liquidity, we compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 21.62% of total fund expenditures, while total fund balance represents 23.64% of total fund expenditures. General budgetary targets for reserves are 24.7% (\$22,766,343) of expenditures which compares favorably to GFOA recommended reserves for large counties. In fiscal year 2019, Cameron County General Fund's fund balance decreased by (\$626,577). This was caused by a needed operating transfer out of \$2,421,450 to the County's self-funded Health Insurance Fund. For FY20, the County employee contribution to the Health Insurance Fund was increased by \$600 per annum per employee in efforts to keep pace with health expenditures. A balanced budget was adopted for FY20 and budgetary controls are closely monitored.

The fund balance of the County's chief operating fund, General Fund, decreased by \$(626,577) during the current fiscal year. Key factors for the FY2019 change are as follows:

Current ad valorem property tax for FY19 had a collection of 96.43% and tax collection met projected revenues.

Charges for services experienced a revenue budget deficit of \$(579,154) due to overall departmental reductions in collections.

General Fund expenditures in FY2019 final budget increased 2.94% from FY2018 from \$91,273,494 to \$93,955,276; actual FY19 expenditures were \$92,171,429. This decrease in actual expenditures is due to departmental budgets not being fully expended.

General Fund transferred to the County's Health Insurance Internal Service Fund \$2,421,450, an increase of 97% when compared to \$1,224,669 which was the needed transfer in FY18. These transfers are to provide sufficient funds for the medical cost of the County's Health Insurance Plan is self-funded by the County. Funds for this needed transfer was covered by lapsed General Fund expenditures which were not utilized at fiscal year-end.

Road and Bridge fund balance of \$9,372,065 reflects an increase of \$852,986. Revenues exceeded budget by \$418,275, an increase of 2.9% with slight increases in the building permits and automobile registration fees. Lapsed expenditure budget created an additional surplus of \$605,316.

Other Governmental Funds fund balance decreased by \$(5,813,240) and 16.9% due to debt service and capital outlay.

The following table presents the amount of revenues from various sources as well as increases and decreases from the prior year.

Governmental Funds – Revenues Classified by Source

<u>Revenues by Source</u>	<u>FY 2019</u>	<u>FY 2018</u>	<u>Increase</u>	<u>Percent of</u>
			<u>Decrease</u>	<u>Change</u>
Taxes	\$ 76,518,961	\$ 74,166,220	\$ 2,352,741	3.2%
Licenses	4,371,780	4,275,085	96,695	2.3%
Fines and Forfeitures	7,540,325	6,686,969	853,356	12.8%
Intergovernmental revenues	28,424,122	27,156,525	1,267,597	4.7%
Charges for current services	8,320,051	7,376,080	943,971	12.8%
Miscellaneous	9,983,197	8,914,531	1,068,666	12.0%
Total	<u>\$ 135,158,436</u>	<u>\$ 128,575,410</u>	<u>\$ 7,343,241</u>	<u>5.1%</u>

- Taxes – the increase of \$2,352,741 was primarily due to an increase in assessed property valuation and tax collections.

- Intergovernmental revenues – the increase of \$1,267,597 is due to grant funded projects being completed and new funding received.
- Charges for current services – the increase in revenues of \$943,971 over the prior year in this category is largely due operational fluctuations in collection of departmental services rendered.
- Fines and forfeitures decreased \$853,356 from prior year collection due to improved case handling and collection.
- Miscellaneous – Revenues increased \$1,068,666 compared to the prior year due to other governmental funds operations.

The following table presents expenditures by function compared to prior year amounts.

Expenditures by Function – Governmental Funds

<u>Expenditures by Function</u>	<u>FY 2019</u>	<u>FY 2018</u>	<u>Increase (Decrease)</u>	<u>Percent of Change</u>
General government	\$ 23,594,500	\$29,354,785	\$ (5,760,285)	-19.6%
Law enforcement and public safety	76,367,194	73,891,876	2,475,318	3.4%
Streets and highways	11,769,827	11,597,968	171,859	1.5%
Health	9,477,316	9,797,373	(320,057)	-3.3%
Public welfare	6,340,253	6,705,063	(346,810)	-5.4%
Capital outlays	10,287,050	25,564,207	(15,277,157)	-59.8%
Bond issuance cost	490,785	389,548	101,237	25.9%
Debt service-principal	8,641,163	7,938,215	702,948	8.9%
Debt service-interest/fiscal fees	3,728,589	3,673,456	55,133	1.5%
Total	<u>\$150,696,677</u>	<u>\$168,912,491</u>	<u>\$(18,215,814)</u>	<u>-10.7%</u>

Overall, total expenditures decreased 10.7% as some categories experienced significant change. For example, general governmental expenditures decreased by 19.6% due to grant funding resources. Capital outlays decreased by 59.8% due to the construction work in progress reclassification. Debt service obligations increased due to debt refunding and debt restructuring disbursements.

COMPONENT UNITS

In compliance with GASB Statement 39, Cameron County is reporting as a discretely presented major component unit the Cameron County Regional Mobility Authority (CCRMA - Authority); regional mobility authorities were created by the State of Texas legislatively through the creation of Chapter 370 of the Texas Transportation Code in 2003. CCRMA is a legally separate organization that is authorized to construct, maintain, repair and operate turnpike projects at locations authorized by the State Department of Transportation. CCRMA is authorized to receive revenues from tolls, fees and rents from the operation of turnpike projects. They may also issue revenue bonds for the purpose of financing the costs of these projects. The Authority is governed by a 7 member board, 6 members are appointed by Cameron County commissioners for a term of 2 years and the Chairman of the board who is appointed by the Governor. Cameron County may influence operations of the CCRMA through the appointment process and for reporting purposes, is treated as a discretely presented component unit.

The Authority and County in June 2012 entered into SH550 Funding and Development Agreement, a project titled “SH550 Director Connector Transportation Project.” This project will be a component of a tolled facility and upon completion, traffic using SH550 will have a route free of at-grade intersections from U.S.77/83 to SH48 at the Port of Brownsville.

Cameron County issued Revenue and Tax Bonds, Series 2012 (State Highway 550 Project) \$40,000,000 dated August 8, 2012 providing funding for this project as per “Funding Agreement.” As a condition of funding, the Authority is obligated to repay the funding together with interest on the unpaid principal balance of the Project funding at the same stated rates of interest the County will pay on the Bonds. In addition, the Authority has pledged to the County the Pledged Revenues which have been assigned to the Trustee pursuant to the Order and the Trust Agreement. In December 2016, through an advance refunding issuance, \$14.3million of these bonds were refunded. As of September 2019, \$25.6 million remain outstanding.

On January 29, 2014 Commissioners Court adopted an order authorizing the issuance of “\$5,000,000 CAMERON COUNTY, TEXAS, REVENUE AND TAX BONDS, SERIES 2014 (STATE HIGHWAY 550 PROJECT)” to be issued as “COMPLETION BONDS” on behalf of CCRMA. The bonds were issued to provide for payment obligations incurred in connection with the final design, planning, construction and equipping of the “SH550 Direct Connector Transportation Project”. Upon completion of State Highway 550 Project traffic using this roadway will have a route free of at-grade intersections from U.S. 77/83 to SH 48 at the Port of Brownsville. In December 2016, a total of \$695,000 were advance refunded and as of September 2019, \$4.3 million remain outstanding.

Cameron County issued \$4,500,000 Revenue and Tax Bonds, Series 2015 (State Highway 550 Project) dated April 1, 2015 as Completion Obligations. These bonds were issued to provide for the payment of obligations to be incurred in connection with the final design, planning, construction and equipping of the SH550 Direct Connector Transportation Project and to pay issuance costs. These are parity bonds with the County’s \$40,000,000 outstanding “Revenue and Tax Bonds, Series 2012 (State Highway 550 Project) and the County’s \$5,000,000 outstanding “Revenue and Tax Bonds, Series 2014 (State Highway 550 Project). SH550 Project will be designed, constructed, operated and maintained by CCRMA. Cameron County has entered into a funding and development agreement with CCRMA where CCRMA has pledged and assigned to the County certain toll revenues to be derived from the SH550 Project, Pass-Through Payments and a subordinated pledge of Vehicle Fee Revenues for the payment of the Bonds. The County has assigned its right to the Pledged Revenues to the Trustee pursuant to the Order and the Trust Agreement. In December 2016, a total of \$245,000 were advance refunded and as of September 2019, \$4.2 million remain outstanding.

Cameron County issued \$15,800,000 Revenue and Tax Refunding Bonds Series 2016 in December 2016 for the SH550 project. The net proceeds were used to advance refund \$15.3 Million of Series 2012, 2014 and 2015 SH550 Revenue Bonds. CCRMA is obligated to repay this debt obligation at the same rates of the County will pay on Series 2016 bond issuance. Bond proceeds were deposited in an irrevocable trust to pay for all future debt service payments.

In December 2017, Cameron County and CCRMA issued Vehicle Registration Fee Revenue Refunding Series 2017 for \$4,400,000. The proceeds were used to advance refund \$4.4 Million of Series 2010A Revenue Bond. CCRMA is obligated to repay the principal and interest amounts on the bonds as stated in the official bond statement.

In March 2019, CCRMA issued Vehicle Registration Fee Revenue Refunding Series 2019 for \$ 14,900,000. The proceeds were used to advance refund \$ 15.5 Million of Series 2010B Revenue Bond. CCRMA is obligated to repay the principal and interest amounts on the bonds as stated in the official bond statement. Series 2019 has maturities of February 2027 to 2036 and interest rates are 5% payable February and August 15th each year. Bond proceeds were used to purchase U.S. Government Securities and deposited with an escrow agent to fund all future debt service payments. The 2010B Vehicle Registration Fee Revenue Bonds are considered defeased and liability has been removed

For the period 2010 thru 2014, Cameron County entered into a number of Transportation Reinvestment Zone for numerous specific areas throughout the County. Projects in particular covered the development of transportation projects, provide funding for planned highway and bridge construction, portions of US Highways 83 and 77, the outer Parkway/FM509, the proposed second access to South Padre Island and FM1925, FM 803 and West Parkway and were created to promote public safety, facilitate the development or redevelopment of property and facilitate the movement of traffic.

In December 2015, CCRMA and Cameron County entered into interlocal agreement TRZ#6 establishing a County-Wide Transportation Reinvestment Zone.” The projections are that this TRZ#6 will support \$1.6 Billion in transportation projects promoting safety, support development and facilitate the movement of traffic throughout Cameron County. The base year for this zone is all real property as of January 1, 2015 with a cumulative maximum transfer amount \$1,625,954,462. County’s participation is 25% of the tax increment M&O tax rate and excluding amounts committed on existing TIRZ agreements with other entities. TRZ#6 supersedes previous CCRMA TRZs #1 through #5.

The ability of Cameron County to impose its will on the CCRMA through the appointment of a majority of the directors and through the participation in the TRZ agreement with CCRMA meets the component unit requirements that the primary government (Cameron County) include CCRMA as part of county's financial reporting entity in conformity with GAAP.

Cameron County under Senate Bill 1623 (SB1623) established "CAMERON COUNTY HEALTH CARE FUNDING DISTRICT" (CCHCFD) in July 2013. SB1623 amended chapter 288 of the Health and Safety Code by making these "districts" components of county government and not separate political subdivisions and designates the commissioners' court as the governing body of the district. The CCHCFD annually holds a public hearing setting the amount of mandatory payments required and how proceeds will be spent. A representative of each paying hospital may appear and be heard on any matter related to the mandatory payments required by the CCHCFD. Funds received under SB1623 are restricted to fund intergovernmental transfers from the district to the state to provide the nonfederal share of a Medicaid supplemental payment program, the Texas Healthcare Transformation and Quality Improvement Program, subsidize indigent programs, district administrative expenses and refunds of mandatory payments from paying hospital and refunding the proportionate share of money received by District from HHSC that is not used to fund the nonfederal share of Medicaid supplemental payment program payments. The intent of the CCHCFD is to assist Safety-Net hospitals in gaining fair access to the Texas Transformational & Quality Improvement Waiver and improving access, affordability, delivery and funding for healthcare services without expanding Medicaid. In FY19, medical providers were assessed a 4.4% tax mandatory payment based on 2010 net patient revenue; in FY19 funds forwarded to the State for uncompensated care were \$39,938,481 which was generated by the self-assessed tax on the medical providers.

In 2013, Cameron County Commissioners Court formed the Cameron County Spaceport Development Corporation under Chapter 22 of the Texas Business Organizations Code, as authorized by Chapter 507 of the Texas Local Government Code to assist in the promotion and development of a spaceport project in Cameron County. In FY18, there were no funds received in this component fund except for interest earnings of \$68. In FY17, this component unit received the first installment of a \$13.0 Million allocation from the State Spaceport Trust Fund Account. Funds received of \$2.6Million in FY18 were transferred to SpaceX in partnership and support to continue the construction of a commercial launch complex in Cameron County.

For additional financial reporting information, each component unit may be contacted for their independent financial report. Cameron County Regional Mobility Authority may be contacted as listed on page 58. Cameron County Health Care Funding District and Cameron County Spaceport Development Corporation may be contacted at Cameron County Administration Department.

FINANCIAL ANALYSIS OF PROPRIETARY FUNDS

The following table presents revenues of the different proprietary funds as compared to the previous year.

Revenues by Enterprise	FY 2019	FY 2018	Increase (Decrease)	Percent of Change
Bridge System	\$ 20,456,968	\$ 19,894,031	\$ 592,937	2.8%
Park System	9,085,174	9,171,559	(86,385)	-0.9%
Non-major Enterprise Funds	48,374	47,987	387	0.8%
Jail Commissary	923,833	878,751	45,082	5.1%
Total	<u>\$ 30,514,349</u>	<u>\$ 29,992,328</u>	<u>\$ 522,021</u>	<u>1.7%</u>

The Bridge System is the biggest generator of revenues with an overall 2.8% increase in crossings from FY19. Increased Mexican and U.S. security measures to curb border violence have caused a decline in prior years' crossings, however it appears this trend is beginning to subside. Nonetheless, security measures on the U.S. side to stop the flow of illegal drugs and weapons export; the war in the Middle East and several Orange alerts by the Department of Homeland Security continue to impact border crossings. As of September 30, 2019, a total of 5,782,367 vehicles and pedestrians crossed into Mexico through the County's International Toll Bridges as compared to FY18 crossings of 5,913,003. Total crossings have increases 9.65% since 2015, pedestrian crossings have increased 18.1% since 2015, whereas vehicle crossings increased by 3.3% for that same period.

The following table reflects toll increases by fiscal year and by category.

<u>Classification</u>	<u>September 30, 2019</u> <u>Rate</u>	<u>September 30, 2018</u> <u>Rate</u>	<u>September 30, 2017</u> <u>Rate</u>
Pedestrian	\$1.00	\$1.00	\$1.00
Motorcycle	3.75*	3.50	3.50*
Passenger	3.75*	3.50	3.50*
Commercial Vehicles			
Two Axle	11.00*	9.50	9.50*
Three Axle	15.00*	13.50	13.50*
Four Axle	17.25*	15.75	15.75*
Five Axle	22.00*	20.50	20.50*
Six Axle	25.00*	23.50	23.50*

*increase in toll

The following table presents expenses of the different proprietary funds as compared to the previous year.

<u>Expenses by Enterprise</u>	<u>FY 2019</u>	<u>FY 2018</u>	<u>Increase</u> <u>(Decrease)</u>	<u>Percent of</u> <u>Change</u>
Bridge System	\$ 11,344,977	\$ 10,313,798	\$ 1,031,179	10.0%
Park System	8,505,217	8,546,781	(41,564)	-0.5%
Non-major enterprises	319,230	289,497	29,733	10.3%
Jail Commissary	627,930	622,946	4,984	.08%
Total	<u>\$ 20,797,354</u>	<u>\$ 19,773,022</u>	<u>\$ 1,024,332</u>	<u>5.2%</u>

The Bridge System continues to monitor costs fiscally responsible in all areas and monitor bridge traffic monthly, increases in expenses were attributable to recognition of pension expense and depreciation expense. The Park System's decrease in expenses is due to a decrease in contractual obligations. The non-major enterprise funds costs minimal increase was due to general supply cost increases.

GENERAL FUND BUDGETARY HIGHLIGHTS

The budget is prepared in accordance with financial policies approved by the Cameron County Auditor and the Commissioners Court following a public hearing. The Cameron County Auditor is required by policy to present Commissioners Court with a balanced budget that contains a no-tax increase assumption as a starting point for budget discussions.

The budget is prepared in accordance with accounting principles generally accepted in the United States of America by the County Auditor's Office and the County Administrator and approved by the Commissioners Court following a public hearing. Appropriated budgets are approved and employed as a management control device during the year. The County maintains strict budgetary controls and sets its appropriations at the line item level for each department. Appropriation transfers may be made between line items or departments only with the approval of the Commissioners Court. Reserves are established as a budget line item and may be transferred to other budget line items with approval of Commissioners Court.

The final FY2019 budget was adopted on September 18, 2018 with the total General Fund expenditures and reserves amounting to \$90,991,048 an increase of \$2,432,008 over the FY2018 budgeted expenditures and reserves, an increase of 2.75%. Commissioners Court approved a tax rate of \$0.416893 per \$100, an increase of \$.00609 over the FY18 year. At this rate, current property tax revenues were budgeted to increase by 3.6%, generating an additional \$2,642,797 at 100% collection rate. On November 27, 2018, County adopted a "Compensation & Classification Policy (CCP)". This CCP provided for a pay grade structure of the bulk of County positions identifying all positions with a minimum and maximum grade of pay. These pay grades were based on market conditions, internal relationships and are intended to be competitive among peer organizations in the market place. The County contribution to county self-funded health insurance fund was increased to \$6,600 per employee, an increase of 10% from FY17 contribution amounts, to meet increased health costs.

The actual General Fund expenditures were \$1,783,847 less than the final amended budget. This decrease was due to funding provided to departments that did not utilize the full approved budgeted appropriations. In addition, Commissioners Court officially adopted an order restricting usage of lapsed salaries. Projected General Fund Revenues were short by (\$1,441,185) due to declines intergovernmental, charges in services and fines and forfeitures revenues. An operating transfer to the County's self-funded Health Insurance Fund of \$2,421,450 was needed due to increasing health care costs, an increase of \$1,196,781 from funds transferred (\$1,224,669) in the prior year. Commissioners Court is working with various medical providers to negotiate clinical prices and better pharmaceutical costs in efforts to control medical costs.

DEBT ADMINISTRATION AND CAPITAL ASSETS

Long-term debt. At September 30, 2019, the County has limited tax general obligation bonds outstanding in the amount of \$159,080,000. According to Texas statutes, the County has two debt limits. Bonds issued under Article 3, Section 52e of the Texas Constitution total \$159,080,000. The debt limits for the two authorizations are \$3,992,301,304 (25% of real property assessed valuation) and \$917,084,262 (5% of assessed valuation of all taxable property); therefore, the County has legal debt margins on general obligation debt of \$5,369,184,826 and \$917,084,262.

The County's bond rating is "A+" from Standard & Poor's, "AA" from Fitch Ratings and "Aa3" rating from Moody's for general obligation debt.

The following represents the activity of the long-term debt of the County for FY2019:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
General obligation bonds	\$ 90,285,585	\$ 40,085,000	\$ 5,801,112	\$124,569,473
Capital leases	6,974,580	3,093,635	3,214,957	6,853,258
Compensated absences	<u>2,074,936</u>	<u>3,208,439</u>	<u>2,918,630</u>	<u>2,364,745</u>
Total	<u>\$ 99,335,101</u>	<u>\$ 46,387,074</u>	<u>\$ 11,934,699</u>	<u>\$133,787,476</u>
Business-Type Activities:				
Revenue bonds	\$ 615,000	\$ -	\$ 615,000	\$ -
Certificates of Obligation	39,328,256	-	1,862,836	37,465,420*
Compensated absences	<u>84,817</u>	<u>306,107</u>	<u>325,952</u>	<u>64,972</u>
Total	<u>\$ 40,028,073</u>	<u>\$ 306,107</u>	<u>\$ 2,803,788</u>	<u>\$ 37,530,392</u>

**Certificates of Obligation is debt financed capital contribution secured by Cameron County and is payable from business-type function and is included in Governmental Activities outstanding obligation bonds.*

Other legal obligations include accrued vacation pay. (More detailed information about the County's long-term liabilities is presented in Note 12 to the financial statements.)

Capital assets. The capital assets of the County are those assets (land, buildings, improvements, roads, bridges and machinery & equipment (M&E)), which are used in the performance of the County's functions including infrastructure assets. At September 30, 2019 net capital assets of the governmental activities totaled \$212,586,818. Depreciation on capital assets is recognized in the Government-wide financial statements. Annual depreciation for buildings, improvements and M&E of the governmental activities totaled \$13,980,999.

Major capital asset events during the current fiscal year include the following:

- Cameron County issued \$40,085,000 Cameron County Certificates of Obligation, Series 2019 on August 15, 2019 to address capital improvements throughout the County. This debt issuance will provide for contractual obligations to be incurred with the planning, acquisition, construction, equipping, expansion, repair, and/or renovation of the Dancy Building, Adult and Juvenile Probation

offices, Sheriff's Office, Father O'Brien Clinic, Rio Hondo Branch Tax Office, repairs and improvements to all County International Bridges (including planning, design and engineering for the future Flor de Mayo Bridge), construction and repairs to County Roads and the purchase of right of way as needed. It will also fund improvements to County parks and parking, visitor center facilities, improvements at Isla Blanca Park and administration facility and the payment of contractual obligations for professional services.

- In addressing the needs of the County for capital improvements, Cameron County issued \$16,260,000 Certificates of Obligation Series 2016A in September 2016 for the purpose of contractual obligations in connection with the design, planning, acquisition, construction, equipping, expansion, repair, and/or renovation of the Dancy Courthouse, Wells Fargo Building for County offices, IT Center relocation, Vehicle Maintenance building, precinct offices and warehouses, Judicial and Administrative facilities renovation, County Jail, Rio Hondo tax office, Lucio County Clinic, Detention Centers 1 & 2, Adult Probation Center, County Streetlight program and for payment of issuance costs. The Wells Fargo Building purchase was finalized in 2016 and currently houses the Tax Office, Brownsville Justice of the Peace (3), County Clerk Recording Office, Constable Pct. 2 and the Cameron County Computer Information Services. Construction of the vehicle maintenance was completed in March 2019, Three (3) Precinct warehouses are complete and the fourth warehouse is tentatively scheduled for completion in November 2019. The County Streetlight Program continues to move forward as more urban areas request assistance for their neighborhoods for safety purposes and crime prevention.
 - Precinct #3 Warehouse construction completion date is March 2020.
 - Contracts were awarded for the construction of Precincts #1, #2, and #4 warehouses and offices and all these facilities are fully operational, at a total cost of \$4,693,000.
 - The County's Streetlight Program continues to receive requests from rural area residents requesting to participate in this program due to safety concerns. This is a program that provides street lighting for rural residents for which they are responsible for paying the utility costs annually.
- Cameron County issued \$21,160,000 Certificates of Obligation, Series 2016B for the purpose of providing for the payment of contractual obligations in connection with the design, planning, acquisition, construction, equipping, expansion, repair, and/or renovation of County parks, including Isla Blanca Park, Andy Bowie Park, EK Atwood Park, and Olmito Community Park and to pay issuance costs of the Certificates. This debt is the financing tool for the County South Padre Coastal Parks Master Plan.
 - Construction at the EK Atwood Park is underway with a budget of \$4,225,000 which will pay for improvements at Beach Access #5. This will remove the existing pavilion and replace it with 4 smaller pavilions and one large pavilion. Restroom facilities, community rinse station and two dune walkovers will be constructed. This section is substantially complete with dune refurbishment pending completion. This project has been completed as of 2019 and will financially close in 2020.
 - Engineering services for Isla Blanca Parks and Andy Bowie Parks improvements were awarded in FY16. Andy Bowie Park has two pavilions, hygiene facilities and a boardwalk which will be updated and public parking will be expanded. Rinse stations will be added at the Beach Access entries and all will have parking improvements. Isla Blanca Park, a 200 acre park, will have new utility infrastructure, restroom facilities and connecting boardwalk improvements. Available pavilions will be updated and connecting boardwalks will be constructed as well as rinse stations. Lighting and designated concessions areas for food vendors will be updated. All of these improvements are a part of the Cameron County South Padre Coastal Parks Master Plan. This project is substantially complete and will financially close in 2020.
- Cameron County Commissioners Court approved the Cameron County South Padre Island Coastal Parks Master Plan to include park improvements to Isla Blanca Park, Andy Bowie Park, Edward King Atwood Park and the North Beach Access areas. This plan is a roadmap for short term and long term improvements, creates opportunities for new events and will bring much needed improvements to these venues and enhance services available to the general public. Isla Blanca Park's improvements will focus on access improvements, RV site upgrades and identifying developments areas such as a rocket viewing launch site. Potential improvements to Andy Bowie

Park are flatlands improvements for major events, daily use and extended stay improvements and improved entry access. E.K.Atwood Park improvements will be overnight stay sites, day use parking, pavilion improvements and entry access redesign. Parks improvements will be phased in to accommodate peak occupancy and usage seasons throughout the year. A construction management team is in place to facilitate and coordinate construction. Debt obligations will be paid by entry fees that were increased in January 2016 in preparation for these major parks improvements.

- Cameron County is in the process of upgrading the camera security system at the Carrizales Rucker Detention Facility. These improvements will allow for better retention of viewing documents and will be a much improved system for inmate control. Completion is expected in 2020.
- Disaster Recovery Program Round 2.1 fund was received thru CDBG General Land Office for \$7.6Million for the construction of two (2) drainage improvement projects. To date, all funding from CDBG General Land Office has been expended; remaining funds for project completion are from local funds and program were finalized late December. As of FY19, County is pending reimbursement of the last Draw.
- The Veterans Bridge is expanding the Commercial Primary Lanes for northbound traffic. This expansion is expected to increase safety and provide a quicker flow of traffic. By reducing congestion on commercial truck lanes and reducing wait times, it will fill a gap that has existed for a number of years at this International Bridge. Most of the international commercial traffic flow is handled at this bridge as it is a director connection to the overweight corridor to the Port of Brownsville. Commercial and passenger vehicular lanes are being added along with toll entry improvements and traffic circulation improvements are underway.

County's Capital Assets			
	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Capital Assets</u>
Governmental Activities:			
Land	\$ 10,950,132	\$ -	\$ 10,950,132
Buildings and improvements	158,596,765	54,634,406	103,962,359
Equipment, Vehicles, Machinery	50,522,903	44,262,146	6,260,757
Infrastructure	313,006,486	225,459,748	87,546,738
Construction in Progress	<u>3,866,832</u>	<u>-</u>	<u>3,866,832</u>
Total	<u>\$536,943,118</u>	<u>\$324,356,300</u>	<u>\$212,586,818</u>
Business-Type Activities:			
Land	\$ 11,339,107	\$ -	\$ 11,339,107
Buildings and improvements	41,696,197	19,854,464	21,841,733
Equipment, Vehicles, Machinery	10,306,479	7,952,219	2,354,260
Other structures	41,424,699	32,602,301	8,822,398
Construction in Progress	<u>22,565,794</u>	<u>-</u>	<u>22,565,794</u>
Total	<u>\$127,332,276</u>	<u>\$ 60,408,984</u>	<u>\$ 66,923,292</u>

Additional information on the County's capital assets can be found in Note 6 on pages 73-74 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The annual budget is developed to provide efficient, effective and economic uses of the County's resources, as well as, a means to accomplish the highest priority objectives. Through the budget, the County Commissioners set the direction of the County, allocate its resources and establish its priorities.

The Commissioners' Court adopted the County's 2018-2019 budget on September 19, 2018. The budget was adopted based on estimated balances that would be available at the end of the fiscal year 2018 and estimated revenues to be received in the fiscal year 2019. The total available resources for all funds for the fiscal year 2019 are \$165,436,305. For the County's 2018-2019 Budget, the General Fund utilizes \$90,991,048 of the available funds.

For 2019-2020, the property tax rate is \$0.436893 per \$100 assessed taxable valuation. Tax revenues are budgeted to grow by 10.5% generating an additional \$8,733,298 at the 100% property tax collection rate. County appropriations to be expended during Fiscal Year 2019 remained constant compared to FY18 with the largest increases (14.9%) due to General Fund General Government Division. Future projections concerning revenue from all sources will continue to be conservative in nature. The Commissioners' Court has targeted fund balance reserves to represent 24.66% of appropriations; this year as of fiscal year ended September 30, 2019, actual General Fund's fund balance is approximately 23.64% which is a decrease of (1.02%) in fund balance. This decrease is attributable to the rising medical costs to the County's Health Insurance Plan which is self-funded. For FY20, the County employee contribution has been increased from \$6,600 per employee per annum to \$7,200. Additional measures have been implemented to the Health Plan in efforts to control this costs although employee rates for family coverage have not been increased. Quarterly Status Reports are given to Commissioners Court by the County's third party administrator. From a fiscal perspective, Cameron County expects to see exceed revenue budget projections for FY20 which will provide for an FY20 General Fund, fund balance increase. Present indicators show a positive growth countywide.

REQUEST FOR INFORMATION

The financial report is designed to provide our citizens, taxpayers and investors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report, separate reports of the County's component units or need any additional financial information, contact the County Auditor at 1100 E. Monroe, Brownsville, Texas 78520.

BASIC FINANCIAL STATEMENTS

**CAMERON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF NET POSITION
SEPTEMBER 30, 2019**

	PRIMARY GOVERNMENT			COMPONENT UNITS		
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	CCRMA	CCHCFD	NON-MAJOR
ASSETS						
Cash & Investments	\$ 118,430,894	\$ 13,807,731	\$ 132,238,625	\$ 2,634,995	\$ 10,262,484	\$ 15,694
Receivables:						
Accounts or trade(Note 4)	5,408,600	57,962	5,466,562	1,422,067	496,010	-
Taxes - net of allowances(Note 4)	7,516,784	-	7,516,784	-	-	-
Due from other governments(Note 4)	4,855,262	-	4,855,262	-	-	-
Due from other agencies	-	-	-	1,350,608	-	-
Internal balances	1,537,807	(1,537,807)	-	-	-	-
Other assets	2,375	-	2,375	-	-	-
Inventory	162,029	473	162,502	-	-	-
Prepaid expenses	1,712,113	132,521	1,844,634	-	-	-
Unamortized bond insurance costs	179,669	-	179,669	104,532	-	-
Net Pension Asset	-	-	-	5,150	-	-
Restricted Assets:						
Construction Fund:						
Cash	-	4,750,849	4,750,849	-	-	-
Revenue bond debt service fund:						
Cash	-	1,571,518	1,571,518	920,000	-	-
Revenue bond debt reservefund:						
Cash	-	4,427,620	4,427,620	4,003,078	-	-
Revenue bond repair and replacement fund:						
Cash	-	2,485,000	2,485,000	-	-	-
Restricted use:						
Cash	-	55,065	55,065	3,580,151	-	-
Capital Assets:						
Buildings	140,368,497	16,183,458	156,551,955	-	-	-
Improvements other than buildings	6,195,282	60,883,642	67,078,924	-	-	-
Equipment	50,522,903	8,138,835	58,661,738	-	-	-
Other structures	12,032,986	8,221,440	20,254,426	-	-	-
Accumulated depreciation	(324,356,300)	(60,408,984)	(384,765,284)	-	-	-
Land	10,950,132	11,339,107	22,289,239	-	-	-
Infrastructure	313,006,486	-	313,006,486	102,369,990	-	-
Construction in progress	3,866,832	22,565,794	26,432,626	22,294,885	-	-
Total capital assets	212,586,818	66,923,292	279,510,110	124,664,875	-	-
Total Assets	352,392,351	92,674,224	445,066,575	138,685,456	10,758,494	15,694
DEFERRED OUTFLOWS OF RESOURCES						
Deferred charges on refunding	531,515	-	531,515	193,715	-	-
Deferred outflows of resources for pensions	23,119,304	2,286,525	25,405,829	168,350	-	-
Deferred outflows of resources - OPEB	136,729	21,101	157,830	-	-	-
Total deferred outflows of resources	23,787,548	2,307,626	26,095,174	362,065	-	-
Total Assets plus Deferred Outflows of Resources	\$ 376,179,899	\$ 94,981,850	\$ 471,161,749	\$ 139,047,521	\$ 10,758,494	\$ 15,694
LIABILITIES						
Accounts payable	\$ 17,897,584	\$ 1,307,941	\$ 19,205,525	\$ 918,067	\$ 8,036,788	\$ -
Wages and fringe payable	3,411,573	291,887	3,703,460	-	-	-
Compensated absences payable (Note 11)	2,364,745	64,972	2,429,717	-	-	-
Accrued interest payable	592,119	-	592,119	392,262	-	-
Deposits	-	977,093	977,093	-	-	-
Due to other governments	3,473,390	259,911	3,733,301	-	20,000	-
Escrows	82,390	-	82,390	-	-	-
Noncurrent liabilities due within one year:						
Reserve	-	82,970	82,970	-	-	-
Bonds payable (Note 12)	6,513,539	2,036,461	8,550,000	920,000	-	-
Accrued bond interest payable	-	140,185	140,185	-	-	-
Capital lease payables (Note 7)	2,970,915	448,723	3,419,638	-	-	-
Noncurrent liabilities due in more than one year:						
Lease hold deposits	-	18,317	18,317	-	-	-
Capital lease payables (Note 7)	2,817,785	615,835	3,433,620	-	-	-
Bonds payable	129,119,068	35,428,959	164,548,027	75,498,371	-	-
OPEB liability	26,572,385	2,555,792	29,128,177	-	-	-
Net pension liability	32,596,541	3,223,834	35,820,375	-	-	-
Due to other agencies	-	-	-	16,184,188	-	-
Total Liabilities	228,412,034	47,452,880	275,864,914	93,912,888	8,056,788	-

The notes to the financial statements are an integral part of this statement

(Continued)

CAMERON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF NET POSITION
SEPTEMBER 30, 2019

	PRIMARY GOVERNMENT			COMPONENT UNITS		
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	CCRMA	CCHCFD	NON-MAJOR
DEFERRED INFLOWS OF RESOURCES						
Deferred revenue	-	-	-	17,400	-	-
Deferred inflows of resources for pensions	3,345,407	330,864	3,676,271	11,943	-	-
Deferred inflows of resources - OPEB	1,091,640	168,465	1,260,105	-	-	-
Total deferred inflows of resources	<u>4,437,047</u>	<u>499,329</u>	<u>4,936,376</u>	<u>29,343</u>	<u>-</u>	<u>-</u>
Total Liabilities plus Deferred Inflows of Resources	<u>232,849,081</u>	<u>47,952,209</u>	<u>280,801,290</u>	<u>93,942,231</u>	<u>8,056,788</u>	<u>-</u>
NET POSITION						
Net investment in capital assets	122,894,688	30,629,814	153,524,502	31,413,068	-	-
Restricted for :						
Highways and street	10,079,793	-	10,079,793	8,503,228	-	-
Debt service	7,612,655	5,999,138	13,611,793	-	-	-
Capital projects	51,045	-	51,045	-	-	-
Beach Maintenance	-	1,269,534	1,269,534	-	-	-
Health Care	-	-	-	-	2,701,706	-
Operating reserve and construction	13,543,306	3,107,677	16,650,983	-	-	-
Economic Development and Assistance	-	-	-	-	-	15,694
Unrestricted	<u>(10,850,669)</u>	<u>6,023,478</u>	<u>(4,827,191)</u>	<u>5,188,994</u>	<u>-</u>	<u>-</u>
Total Net Position	<u>\$ 143,330,818</u>	<u>\$ 47,029,641</u>	<u>\$ 190,360,459</u>	<u>\$ 45,105,290</u>	<u>\$ 2,701,706</u>	<u>\$ 15,694</u>

The notes to the financial statements are an integral part of this statement

**CAMERON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

Net (Expense) Revenue and Changes in Net Position									
Program Revenues					Primary Government			Component units	
Functions / Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total		
Primary government:									
Governmental activities:									
General government	\$ 48,507,387	\$ 23,012,165	\$ 44,639	\$ 405,000	\$ (25,045,583)	\$ -	\$ (25,045,583)	\$ -	
Law enforcement and public safety	81,019,800	13,153,860	12,673,271	-	(55,192,669)	-	(55,192,669)	-	
Highways and streets	19,797,735	4,709,889	-	201,898	(14,885,948)	-	(14,885,948)	-	
Health	9,851,444	594,699	6,633,737	-	(2,623,008)	-	(2,623,008)	-	
Welfare	6,436,600	-	1,229,610	176,324	(5,030,666)	-	(5,030,666)	-	
Interest and Issuance costs	4,379,355	-	-	-	(4,379,355)	-	(4,379,355)	-	
Total governmental activities	169,992,321	41,470,613	20,581,257	783,222	(107,157,229)	-	(107,157,229)	-	
Business-type activities:									
Bridge system	11,344,977	20,456,968	-	-	-	9,111,991	9,111,991	-	
Parks system	8,505,217	9,085,174	-	658,511	-	1,238,468	1,238,468	-	
Airport system	319,230	45,249	-	-	-	(273,981)	(273,981)	-	
Jail commissary	627,930	902,365	-	-	-	274,435	274,435	-	
Total business-type activities	20,797,354	30,489,756	-	658,511	-	10,350,913	10,350,913	-	
Total primary government	\$ 190,789,675	\$ 71,960,369	\$ 20,581,257	\$ 1,441,733	\$ (107,157,229)	\$ 10,350,913	\$ (96,806,316)	\$ -	
Component units:									
Cameron County Regional Mobility Authority	12,625,348	7,993,702	-	4,325,824					(305,822)
Cameron County Health Care Funding District	39,958,494	35,212,330	-	2,573,462					(2,172,702)
Cameron County Spaceport Developmet Corp.	-	-	-	-					-
Total component units	\$ 52,583,842	\$ 43,206,032	\$ -	\$ 6,899,286					\$ (2,478,524)
General revenues:									
Property taxes, levied for general purposes					\$ 64,317,250	\$ -	\$ 64,317,250	\$ -	
Property taxes, levied for debt service					12,521,261	-	12,521,261	-	
Unrestricted investment earnings					1,834,779	669,612	2,504,391	173,646	
Miscellaneous					8,266,322	25,372	8,291,694	-	
Gain/(Loss) on Sale of capital assets					(3,209,442)	14,518	(3,194,924)	-	
Transfers					9,741,851	(9,741,851)	-	-	
Total general revenue and transfers					93,472,021	(9,032,349)	84,439,672	173,646	
Changes in net position					(13,685,208)	1,318,564	(12,366,644)	(2,304,878)	
Net position - beginning					157,016,026	45,711,077	202,727,103	50,127,568	
Net position - ending					\$ 143,330,818	\$ 47,029,641	\$ 190,360,459	\$ 47,822,690	

**CAMERON COUNTY, TEXAS
BALANCE SHEET
Governmental Funds
SEPTEMBER 30, 2019**

	General	Road & Bridge Fund	2019 Certificates of Obligation	Other Governmental Funds	TOTAL
ASSETS					
Cash and cash equivalents (Note 3)	\$ 30,527,132	\$ 9,310,111	\$ 45,455,906	\$ 30,668,537	\$ 115,961,686
Receivables: (Note 4)					
Accounts or trade	3,459,477	369,476	7,591	1,063,928	4,900,472
Taxes - net of allowances	5,799,817	771,016	-	945,951	7,516,784
Due from other governments	-	1,097,134	-	3,758,128	4,855,262
Due from other funds (Note 10)	5,534,324	36,319	-	2,486,634	8,057,277
Prepaid expenditures (Note 1D)	710,103	41,612	-	858,365	1,610,080
Other assets	375	2,000	-	-	2,375
Inventory (Note 1D)	148,607	13,422	-	-	162,029
TOTAL ASSETS	\$ 46,179,835	\$ 11,641,090	\$ 45,463,497	\$ 39,781,543	\$ 143,065,965
LIABILITIES					
Accounts payable	\$ 12,493,313	1,168,307	\$ -	\$ 2,501,119	\$ 16,162,739
Wages and fringe payable	2,644,250	255,796	-	505,057	3,405,103
Compensated absences payable	2,299,688	64,020	-	1,037	2,364,745
Due to other governments	43,682	-	-	2,509,199	2,552,881
Due to other funds (Note 10)	1,469,673	73,174	-	6,188,926	7,731,773
Escrows	82,390	-	-	-	82,390
Total Liabilities	<u>19,032,996</u>	<u>1,561,297</u>	<u>-</u>	<u>11,705,338</u>	<u>32,299,631</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	5,361,027	707,728	-	870,112	6,938,867
Total deferred inflows of resources	<u>5,361,027</u>	<u>707,728</u>	<u>-</u>	<u>870,112</u>	<u>6,938,867</u>
FUND BALANCES					
Nonspendable:					
Inventory	148,607	13,422	-	-	162,029
Prepaid expenditures	710,103	41,612	-	858,365	1,610,080
Restricted:					
Capital projects	-	-	45,463,497	6,920,244	52,383,741
Special revenue	-	9,317,031	-	13,494,973	22,812,004
Debt service	-	-	-	5,932,511	5,932,511
Committed:					
Pending litigation	500,000	-	-	-	500,000
Indigent defense	500,000	-	-	-	500,000
Unassigned	<u>19,927,102</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,927,102</u>
Total fund balances	<u>21,785,812</u>	<u>9,372,065</u>	<u>45,463,497</u>	<u>27,206,093</u>	<u>103,827,467</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 46,179,835</u>	<u>\$ 11,641,090</u>	<u>\$ 45,463,497</u>	<u>\$ 39,781,543</u>	<u>\$ 143,065,965</u>

The notes to the financial statements are an integral part of this statement

CAMERON COUNTY, TEXAS
Reconciliation of the Balance Sheet of Governmental Funds
To the Statement of Net Position
September 30, 2019

Amounts reported for governmental activities in the statement of net position (page 44) are different because:

Total fund balances -governmental funds (page 47)	\$ 103,827,467
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	212,586,818
Other long-term assets are not available to pay for the current period expenditures and, therefore, are reported as unavailable revenue in the funds.	6,938,867
Internal service funds are used by management to charge costs of employee benefits. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.	1,629,848
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds (page 67).	(200,471,168)
Long term debt (Note 2A)	(141,302,242)
OPEB	(26,572,385)
NPL	(32,596,541)
Deferred inflows of resources from pension are not due and payable in the current period and are not reported in the funds.	(3,345,407)
Deferred inflows of resources from OPEB are not due and payable in the current period and are not reported in the funds.	(1,091,640)
Deferred outflows of resources from pension are not available to pay in the current period and are not reported in the funds.	23,119,304
Deferred outflows of resources from OPEB are not available to pay in the current period and are not reported in the funds.	136,729
Net position of governmental activities	<u><u>\$ 143,330,818</u></u>

The notes to the financial statements are an integral part of this statement

CAMERON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	General	Road & Bridge Fund	2019 Certificates of Obligation	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 55,659,152	\$ 8,376,894	\$ -	\$ 12,482,915	\$ 76,518,961
Licenses and permits	633,300	3,738,480	-	-	4,371,780
Intergovernmental	6,845,841	978,539	-	20,599,742	28,424,122
Charges for services	7,607,363	-	-	712,688	8,320,051
Fines and forfeitures	7,483,445	-	-	56,880	7,540,325
Miscellaneous	6,349,982	395,350	16,193	3,221,672	9,983,197
TOTAL REVENUES	84,579,083	13,489,263	16,193	37,073,897	135,158,436
EXPENDITURES					
Current:					
General government	21,588,101	-	-	2,006,399	23,594,500
Law enforcement and public safety	61,927,699	-	-	14,439,495	76,367,194
Highways and streets	-	11,211,645	-	558,182	11,769,827
Health	2,731,103	-	-	6,746,213	9,477,316
Welfare	4,902,541	-	-	1,437,712	6,340,253
Capital outlay	1,021,985	1,589,192	35,287	7,640,586	10,287,050
Debt Service:					
Bond issuance cost	-	-	490,785	-	490,785
Principal retirement	-	1,028,587	-	7,612,576	8,641,163
Interest and fiscal charges	-	52,758	-	3,675,831	3,728,589
TOTAL EXPENDITURES	92,171,429	13,882,182	526,072	44,116,994	150,696,677
Excess (deficiency) of Revenues Over (Under) Expenditure:	(7,592,346)	(392,919)	(509,879)	(7,043,097)	(15,538,241)
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	25,161	15,891	-	1,290	42,342
Bond Issuance	-	-	40,085,000	-	40,085,000
Discount on bonds issued	-	-	-	-	-
Premium on bonds issued	-	-	5,888,376	-	5,888,376
Capital lease financing	1,034,060	1,343,397	-	-	2,377,457
Transfers in	9,706,196	-	-	5,109,844	14,816,040
Transfers (out)	(3,799,648)	(113,383)	-	(3,881,277)	(7,794,308)
TOTAL OTHER FINANCING SOURCES (USES)	6,965,769	1,245,905	45,973,376	1,229,857	55,414,907
Net change in fund balances	(626,577)	852,986	45,463,497	(5,813,240)	39,876,666
Fund Balances - beginning	22,412,389	8,519,079	-	33,019,333	63,950,801
FUND BALANCES - ending	\$ 21,785,812	\$ 9,372,065	\$ 45,463,497	\$ 27,206,093	\$ 103,827,467

The notes to the financial statements are an integral part of this statement.

CAMERON COUNTY, TEXAS
Reconciliation of the Statement of Revenues,
Expenditures and Changes in Fund Balances of Governmental Funds
To the Statement of Activities
For the Fiscal Year Ended September 30, 2019

Amounts reported for governmental activities in the statement of activities (page 46) are different because:

Net change in fund balances - total governmental funds (page 49)	\$ 39,876,666
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period. (Note 2B)	(3,693,949)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds	319,550
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to increase net position.	(3,184,206)
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. (Note 2B)	(39,806,692)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (Note 2C)	(7,146,516)
<div style="display: flex; justify-content: flex-end;"> <div style="text-align: right; margin-right: 20px;"> OPEB Expenses 1,732,253 Pension Expense <u>5,414,263</u> </div> </div>	
Internal service fund is used by management to charge the costs of health benefits to individual funds. The net revenue (loss) of certain activities of the internal service fund is reported with governmental activities.	<u>(50,061)</u>
Change in net position of governmental activities (page 46)	<u><u>\$ (13,685,208)</u></u>

The notes to the financial statements are an integral part of this statement

**CAMERON COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2019**

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Governmental Activities Internal Service Fund
	Toll Bridge System	Park System	Nonmajor Enterprise Funds	Total Enterprise Funds	
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 6,570,324	\$ 6,078,616	\$ 1,158,791	\$ 13,807,731	\$ 2,469,208
Construction fund cash	227,348	4,523,501	-	4,750,849	-
Revenue bond debt service fund cash	1,571,518	-	-	1,571,518	-
Revenue bond debt reserve fund cash	2,055,088	2,372,532	-	4,427,620	-
Reserves-other	-	55,065	-	55,065	-
Operating reserve fund cash	250,000	2,235,000	-	2,485,000	-
Total cash and cash equivalents	10,674,278	15,264,714	1,158,791	27,097,783	2,469,208
Accounts receivable - trade(Note 4)	12,626	5,615	39,721	57,962	508,128
Inventory	-	473	-	473	-
Due from other funds (Note 10)	430,402	-	-	430,402	1,212,303
Prepaid expenses and other assets	76,512	51,438	4,571	132,521	102,033
Total current assets	11,193,818	15,322,240	1,203,083	27,719,141	4,291,672
Capital assets:(Note 6)					
Buildings	3,986,961	10,869,402	1,327,095	16,183,458	-
Improvements other than buildings	36,891,783	12,455,359	11,536,500	60,883,642	-
Equipment	1,943,863	5,205,074	989,898	8,138,835	-
Other structures	2,226,745	5,994,695	-	8,221,440	-
Accumulated depreciation	(28,671,445)	(21,020,562)	(10,716,977)	(60,408,984)	-
Net capital assets	16,377,907	13,503,968	3,136,516	33,018,391	-
Construction in progress	1,807,805	20,615,774	142,215	22,565,794	-
Land	9,312,723	1,718,384	308,000	11,339,107	-
Total capital assets	27,498,435	35,838,126	3,586,731	66,923,292	-
TOTAL ASSETS	38,692,253	51,160,366	4,789,814	94,642,433	4,291,672
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows of resources for pensions	1,270,292	1,016,233	-	2,286,525	-
Deferred outflows of resources - OPEB	11,111	9,990	-	21,101	-
Total deferred outflows of resources	1,281,403	1,026,223	-	2,307,626	-
Total assets plus deferred outflows of resources	39,973,656	52,186,589	4,789,814	96,950,059	4,291,672
LIABILITIES					
Current liabilities					
(Payable from current assets):					
Accounts payable	86,155	1,189,945	31,841	1,307,941	1,734,845
Wages and fringe payable	147,492	135,766	8,629	291,887	6,470
Accrued compensated absences	27,870	37,102	-	64,972	-
Due to other funds	1,835,954	132,233	22	1,968,209	-
Due to other governments	259,911	-	-	259,911	920,509
Deposits payable	274,454	702,639	-	977,093	-
Leasehold deposits	18,317	-	-	18,317	-
Reserve payable	75,688	7,282	-	82,970	-
Noncurrent liabilities due within one year:					
Capital lease payable	140,667	308,056	-	448,723	-
Certificates of obligation	696,000	1,340,461	-	2,036,461	-
Revenue bonds	-	-	-	-	-
Accrued bond interest payable	-	140,185	-	140,185	-
Total current liabilities	3,562,508	3,993,669	40,492	7,596,669	2,661,824

The notes to the financial statements are an integral part of this statement

(Continued)

**CAMERON COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2019**

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Governmental Activities Internal Service Fund
	Toll Bridge System	Park System	Nonmajor Enterprise Funds	Total Enterprise Funds	
Due in more than one year:					
Certificates of obligation (Note 12)	7,973,919	27,455,040	-	35,428,959	-
Capital lease payable	243,299	372,536	-	615,835	-
OPEB Liability	1,501,784	1,054,008	-	2,555,792	-
Net Pension Liability	1,791,019	1,432,815	-	3,223,834	-
Total Noncurrent Liabilities	<u>11,510,021</u>	<u>30,314,399</u>	<u>-</u>	<u>41,824,420</u>	<u>-</u>
TOTAL LIABILITIES	<u>15,072,529</u>	<u>34,308,068</u>	<u>40,492</u>	<u>49,421,089</u>	<u>2,661,824</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows of resources for pensions	183,813	147,051	-	330,864	-
Deferred inflows of resources-OPEB	88,692	79,773	-	168,465	-
Total deferred inflows of resources	<u>272,505</u>	<u>226,824</u>	<u>-</u>	<u>499,329</u>	<u>-</u>
Total Liabilities plus Deferred Inflows of Resources	<u>15,345,034</u>	<u>34,534,892</u>	<u>40,492</u>	<u>49,920,418</u>	<u>2,661,824</u>
NET POSITION					
Net investment in capital assets	18,671,898	8,371,185	3,586,731	30,629,814	-
Restricted for revenue bond debt service	1,571,518	2,372,532	-	3,944,050	-
Restricted for revenue bond debt reserve	2,055,088	-	-	2,055,088	-
Restricted for revenue bond operating reserve	250,000	2,235,000	-	2,485,000	-
Restricted for beach maintenance	-	1,269,534	-	1,269,534	-
Restricted for construction	-	612,310	-	612,310	-
Restricted for donations	-	10,367	-	10,367	-
Unrestricted	2,080,118	2,780,769	1,162,591	6,023,478	1,629,848
TOTAL NET POSITION	<u>\$ 24,628,622</u>	<u>\$ 17,651,697</u>	<u>\$ 4,749,322</u>	<u>\$ 47,029,641</u>	<u>\$ 1,629,848</u>

The notes to the financial statements are an integral part of this statement

CAMERON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For The Fiscal Year Ended September 30, 2019

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Governmental Activities Internal Service Fund
	TOLL BRIDGE SYSTEM	PARK SYSTEM	Nonmajor Enterprise Funds	TOTAL	
OPERATING REVENUES					
Charges for services	\$ 20,267,802	\$ 3,809,747	\$ 902,365	\$ 24,979,914	\$ 14,178,814
Rental income	188,968	4,944,740	45,249	5,178,957	-
Other	198	330,687	24,593	355,478	14,697
TOTAL OPERATING REVENUES	20,456,968	9,085,174	972,207	30,514,349	14,193,511
OPERATING EXPENSES					
Salary, wages and fringe benefits	2,899,552	3,670,994	197,039	6,767,585	191,502
Employee benefits	1,161,849	126,569	-	1,288,418	-
Pension expense	438,274	237,990	-	676,264	-
Supplies	103,543	300,803	12,597	416,943	2,498
Repairs and maintenance	59,367	213,269	14,008	286,644	-
Professional services	101,994	6,647	-	108,641	35,000
Insurance	103,950	60,740	5,615	170,305	232
Travel	20,342	9,653	1,158	31,153	871
Advertising	63,667	7,090	-	70,757	-
Taxes	-	14,687	-	14,687	-
Medical claims	-	-	21,518	21,518	14,167,289
Utilities	146,835	1,134,400	18,628	1,299,863	-
Depreciation and amortization	1,721,362	1,278,803	246,909	3,247,074	-
Miscellaneous	79,460	28,018	14,827	122,305	5,543
Equipment and land rental	-	13,974	-	13,974	-
Administration fees	-	-	12,846	12,846	-
Contractual services	200,343	260,724	402,015	863,082	2,596,385
TOTAL OPERATING EXPENSES	7,100,538	7,364,361	947,160	15,412,059	16,999,320
OPERATING INCOME (LOSS)	13,356,430	1,720,813	25,047	15,102,290	(2,805,809)
NON-OPERATING REVENUES (EXPENSES)					
Interest income	246,472	409,820	13,320	669,612	35,629
Interest expense and fiscal agent fees	(447,529)	(1,121,801)	-	(1,569,330)	-
Insurance proceeds - net of related losses	-	779	-	779	-
Gain on sale of capital assets	-	14,518	-	14,518	-
Capital grant - expenses	-	(19,055)	-	(19,055)	-
Aid to / from other governments	(3,796,910)	-	-	(3,796,910)	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	(3,997,967)	(715,739)	13,320	(4,700,386)	35,629
Income (Loss) before capital contributions and transfers	9,358,463	1,005,074	38,367	10,401,904	(2,770,180)
Capital grant and contributions	-	658,511	-	658,511	-
Transfers (out)	(10,327,004)	(255,995)	-	(10,582,999)	-
Transfers in	802,736	-	38,412	841,148	2,720,119
CHANGE IN NET POSITION	(165,805)	1,407,590	76,779	1,318,564	(50,061)
Net position - beginning of year	24,794,427	16,244,107	4,672,543	45,711,077	1,679,909
Prior period adjustment	-	-	-	-	-
Net position - end of year	\$ 24,628,622	\$ 17,651,697	\$ 4,749,322	\$ 47,029,641	\$ 1,629,848

The notes to the financial statements are an integral part of this statement

CAMERON COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For The Fiscal Year Ended September 30, 2019

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Governmental Activities Internal Service Fund
	TOLL BRIDGE SYSTEM	PARK SYSTEM	Nonmajor Enterprise Funds	TOTAL	
Cash Flows From Operating Activities:					
Cash received from customers	\$ 20,354,196	\$ 9,309,139	\$ 905,278	\$ 30,568,613	\$ 13,996,466
Cash received from other operating activities	189,167	-	46,614	235,781	14,697
Cash payments for goods and services	(1,514,154)	(2,245,467)	(492,818)	(4,252,439)	(16,992,847)
Cash payments to employees	(4,020,338)	(3,662,164)	(194,944)	(7,877,446)	(191,904)
Cash provided (Used) by operating activities	<u>15,008,871</u>	<u>3,401,508</u>	<u>264,130</u>	<u>18,674,509</u>	<u>(3,173,588)</u>
Cash Flows From Non-Capital Financing Activities:					
Insurance proceeds	-	780	-	780	-
Transfers in	-	-	38,412	38,412	2,720,119
Transfers (out)	(10,327,004)	(255,995)	-	(10,582,999)	-
Capital grants and contributions	-	658,511	-	658,511	-
Capital grants -expenses	-	(19,054)	-	(19,054)	-
Cash provided (Used) for non-capital financing activities	<u>(10,327,004)</u>	<u>384,242</u>	<u>38,412</u>	<u>(9,904,350)</u>	<u>2,720,119</u>
Cash Flows From Capital and Related Financing Activities:					
Payments for capital acquisitions	(795,557)	(13,279,281)	(244,420)	(14,319,258)	-
Land acquisitions	(3,139,700)	-	-	(3,139,700)	-
Intergovernment agreement	(3,796,910)	-	-	(3,796,910)	-
Bond issuance cost	-	(48,755)	-	(48,755)	-
Lease payments	-	96,498	-	96,498	-
Interest paid	(447,529)	(1,121,051)	-	(1,568,580)	-
Principal payments	(1,020,771)	(1,209,550)	-	(2,230,321)	-
Proceeds from sale of capital assets	-	14,518	-	14,518	-
Fiscal agent fees	-	(750)	-	(750)	-
Cash provided/(Used) for capital and related financing activities	<u>(9,200,467)</u>	<u>(15,548,371)</u>	<u>(244,420)</u>	<u>(24,993,258)</u>	<u>-</u>
Cash Flows From Investing Activities:					
Receipts of interest	<u>246,472</u>	<u>409,820</u>	<u>13,320</u>	<u>669,612</u>	<u>35,629</u>
Cash provided by investing activities	<u>246,472</u>	<u>409,820</u>	<u>13,320</u>	<u>669,612</u>	<u>35,629</u>
Increase (decrease) in cash and cash equivalents	(4,272,128)	(11,352,801)	71,442	(15,553,487)	(417,840)
Cash and cash equivalents, October 1, 2018	<u>14,946,406</u>	<u>26,617,515</u>	<u>1,087,349</u>	<u>42,651,270</u>	<u>2,887,048</u>
CASH AND CASH EQUIVALENTS, SEPTEMBER 30, 2019	<u><u>\$ 10,674,278</u></u>	<u><u>\$ 15,264,714</u></u>	<u><u>\$ 1,158,791</u></u>	<u><u>\$ 27,097,783</u></u>	<u><u>2,469,208</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating income (Loss)	\$ 13,356,430	\$ 1,720,813	\$ 25,048	\$ 15,102,291	\$ (2,805,809)
Adjustments to Reconcile Operating Income (Loss) to Cash Provided (Used) by Operating Activities:					
Depreciation	1,721,362	1,278,803	246,909	3,247,074	-
Decrease (increase) in post employment benefits expense	140,788	126,569	-	267,357	-
Pension expense	297,486	237,990	-	535,476	-
Decrease (increase) in accounts receivable	144,230	20,936	(20,315)	144,851	(182,348)
Decrease (increase) in prepaids and other assets	6,868	40,249	(480)	46,637	3,294
Decrease (increase) in inventory	-	171	-	171	-
Decrease (increase) in due from other funds	1,906,429	-	-	1,906,429	(620,536)
Increase (Decrease) in accounts payable	(102,947)	(302,677)	11,261	(394,363)	437,686
Increase (Decrease) in wages and fringe payable	15,412	18,859	1,706	35,977	(402)
Increase (Decrease) in compensated absences payable	(9,816)	(10,029)	-	(19,845)	-
Increase (Decrease) in reserve payable	-	(247)	-	(247)	-
Increase (Decrease) in accrued interest payable	-	(5,608)	-	(5,608)	-
Increase (Decrease) in deposit payable	57,693	203,029	-	260,722	-
Increase (Decrease) in retainage payable	1,500	-	-	1,500	-
Increase (Decrease) in due to other funds	(2,460,360)	72,650	1	(2,387,709)	-
Increase (Decrease) in due to other governments	(66,204)	-	-	(66,204)	(5,473)
CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u><u>\$ 15,008,871</u></u>	<u><u>\$ 3,401,508</u></u>	<u><u>\$ 264,130</u></u>	<u><u>\$ 18,674,509</u></u>	<u><u>\$ (3,173,588)</u></u>

The notes to the financial statements are an integral part of this statement

CAMERON COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
September 30, 2019

	Private Purpose Trust Funds	Agency Funds
ASSETS		
Cash and cash equivalents	\$ 10,332,063	\$ 10,637,641
Investments	8,478,260	-
TOTAL ASSETS	<u>18,810,323</u>	<u>10,637,641</u>
LIABILITIES		
Accounts payable	\$ -	\$ 2,583,925
Deposits	-	4,899
Due to other governments	-	6,265,829
Fees payable	-	1,782,988
TOTAL LIABILITIES	<u>-</u>	<u>10,637,641</u>
NET POSITION		
Net position held in trust	<u>\$ 18,810,323</u>	<u>\$ -</u>

The notes to the financial statements are an integral part of this statement.

CAMERON COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	Private Purpose Trust Funds
ADDITIONS:	
Contributions:	
Registry	\$ 21,943,970
Miscellaneous	-
	<hr/>
Total contributions	21,943,970
Investment earnings:	
Interest	231,323
	<hr/>
Total investment earnings	231,323
Total additions	<hr/> 22,175,293 <hr/>
DEDUCTIONS:	
Judgments	20,074,193
Administrative expenses	118,259
	<hr/>
Total deductions	20,192,452
Change in net position	1,982,841
Net position - beginning	<hr/> 16,827,482 <hr/>
Net position - ending	<hr/> \$ 18,810,323 <hr/>

The notes to the financial statements are an integral part of this statement.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of Cameron County, Texas reflected in the accompanying financial statements conform to accounting principles generally accepted in the United States of America applicable to state and local governments.

Accounting principles generally accepted in the United States of America for local governments are those promulgated by the Governmental Accounting Standards Board (GASB) in *Governmental Accounting and Financial Reporting Standards*.

The financial report has been prepared in accordance with GASB Statement No. 34, *“Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments”*, issued in June 1999 and implemented by the County in FY 2003. The most significant accounting and reporting policies of the County are described in the following notes to the financial statements.

A. Reporting Entity

Cameron County (the County) is a public corporation and a political subdivision of the State of Texas. A Commissioners’ Court, composed of four (4) elected County Commissioners and one elected County Judge, governs the County. The County provides a vast number of services, including public safety, administration of justice, health and human services, culture and recreation, public improvements and general administration.

As required by GAAP, the financial statements of the reporting entity include those of the County (the primary government) and its component units in conformity with GASB Statement 14 “The Financial Reporting Entity”, which supersedes all previous pronouncements issued by GASB and the National Council of Governmental (NCGA) for defining the reporting entity.

In accordance with GASB Statement 39 *Determining Whether Certain Organizations are Component Units* and GASB 61 *The Financial Reporting Entity: Omnibus-an amendment of GASB Statements No. 14 and No. 34*, a financial reporting entity consists of the primary government and its component units. Component units are legally separate organizations for which the elected officials of the County are financially accountable, or the relationship to the County is such that exclusion would cause the County's financial statements to be misleading or incomplete. Blended component units, although legally separate entities are, in substance, part of the County's operations, and data from these units are combined with data of the County. On the other hand, each discretely presented component unit is reported in a separate column in the combined statements to emphasize it is legally separate from the primary government.

Discretely Presented Component Units. The component unit columns in the combined financial statements include the financial data of the County's component units.

The Cameron County Regional Mobility Authority (CCRMA) was created by the State of Texas on September 30, 2004. The CCRMA is authorized to construct, maintain, repair and operate turnpike projects at locations authorized by the State Department of Transportation. The CCRMA receives its revenues from tolls, vehicle registration fees, federal awards from the U.S. Department of Transportation, and rent from the operation of turnpike projects. The CCRMA was formed through the efforts of Cameron County, Texas. Although the CCRMA is a legally separate entity, it is included as a discretely presented component unit of the government of Cameron County, Texas, because the Commissioners’ Court appoints six of the seven Directors to the CCRMA Board.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. Reporting Entity (continued)

The Commissioners' Court can influence operations significantly by the appointment of directors. CCRMA also has fiscal dependency on Cameron County.

Separate financial statements may be obtained from:

Cameron County Regional Mobility Authority
3461 Carmen Avenue
Rancho Viejo, Texas 78575

Cameron County Health Care Funding District (CCHCFD) was created by Cameron County Commissioners Court on July 2, 2013 pursuant to V.T.C.A., Health and Safety Code, Section 288.002, per Senate Bill 1623. This district is governed by the five (5) members of commissioner's court. The purpose of this District is to generate revenue from a mandatory payment required by the District to provide the nonfederal share of a Medicaid supplemental payment program; mandatory payments are based on Hospital Net Patient Revenue. Revenue generated in this fund may only be used to: fund intergovernmental transfers to the state to provide the nonfederal share of a Medicaid supplemental payment program, subsidize indigent programs, administrative expenses of the district, refund a mandatory payment collected in error and refund the paying hospitals the proportionate share of money received from Health and Human Services Commission that is not used. The Cameron County Health Care Funding District is a component unit of county government and is not a separate political subdivision of the State. The Commissioners Court serve as the "Directors" of this district and can influence operations of the CCHCFD.

Cameron County created Cameron County Spaceport Development Corporation (CCSDC) in 2013, a separate domestic tax exempt nonprofit corporation, as authorized by Chapter 507 of the Texas Local Government Code. This corporation was created in support and to benefit the promotion and development of a spaceport project in Cameron County. This corporation is managed by seven board members who serve as appointed by Cameron County Commissioners, the governing body of Cameron County. Criteria used to determine inclusion as a component unit is that all board members are appointed by the County governing body and the County may be able to impose its will on their actions.

Condensed Financial Statements. The following are condensed financial statements of each discretely presented component unit disclosed above. The fiscal year end for each of the discretely presented component units is as follows: Cameron County Regional Mobility Authority, September 30, 2019, Cameron County Health Care Funding District, September 30, 2019 and Cameron County Spaceport Development Corporation, September 30, 2019.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. Reporting Entity (continued)

Condensed Balance Sheet	Cameron County Regional Mobility Authority	Cameron County Health Care Funding	Cameron County Spaceport Development Corporation	Total Component Units
ASSETS				
Current assets	\$ 14,020,581	\$ 10,758,494	\$ 15,694	\$ 24,794,769
Capital assets	124,664,875	-	-	124,664,875
Total assets	138,685,456	10,758,494	15,694	149,459,644
Deferred charges on refunding	193,715	-	-	193,715
Deferred Outflows-Pension	168,350	-	-	168,350
	362,065			362,065
Total assets and deferred outflows of resources	\$ 139,047,521	\$ 10,758,494	\$ 15,694	\$ 149,821,709
LIABILITIES				
Current liabilities	2,230,329	8,036,788	-	10,267,117
Due to other governments	16,184,188	20,000	-	16,204,188
Noncurrent liabilities	75,498,371	-	-	75,498,371
Total liabilities	93,912,888	8,056,788	-	101,969,676
DEFERRED INFLOWS OF RESOURCES				
Deferred revenue	17,400	-	-	17,400
Deferred inflows related to bond refunding	-	-	-	-
Deferred inflow related to pension	11,943	-	-	11,943
Total deferred inflows of resources	29,343	-	-	29,343
NET POSITION				
Net investment in capital assets	31,413,068	-	-	31,413,068
Restricted	8,503,228	2,701,706	15,694	11,220,628
Unrestricted	5,188,994	-	-	5,188,994
Total net position	45,105,290	2,701,706	15,694	47,822,690
Total liabilities and deferred inflows of resources and net position	\$ 139,047,521	\$ 10,758,494	\$ 15,694	\$ 149,821,709
REVENUES				
Property tax	\$ 644,077	\$ -	\$ -	\$ 644,077
Charges for services	7,349,625	35,212,330	-	42,561,955
Investment earnings	94,548	78,847	251	173,646
Total revenues	8,088,250	35,291,177	251	43,379,678
EXPENSES				
Charges for services	9,656,512	39,958,494	-	49,615,006
Excess of revenues over expenses	(1,568,262)	(4,667,317)	251	(6,235,328)
Interest expense	(2,968,836)	-	-	(2,968,836)
Capital contribution	4,325,824	2,573,462	-	6,899,286
Total net position—beginning	45,316,564	4,795,561	15,443	50,127,568
Prior period adjustment	-	-	-	-
Total net position - ending	\$ 45,105,290	\$ 2,701,706	\$ 15,694	\$ 47,822,690

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Government-wide and fund financial statements (continued)

The **government-wide financial statements** include the statement of net position and the statement of activities. Government-wide statements report non-fiduciary activity of the primary government. The effect of interfund transfers has been removed from the government-wide statements but continues to be reflected on the fund statements. Governmental activities are supported mainly by taxes, licenses and permits, charges from services, fines and forfeitures and intergovernmental revenues. The primary government is reported separately from the component units within the government-wide statements. The statement of activities reflects the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges for customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function and 2) operating grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included in program revenues are reported as general revenues.

Separate **fund financial statements** are provided for governmental funds, proprietary fund and fiduciary funds even though the latter are excluded from the government-wide financial statements. The General Fund, Road & Bridge Fund and Capital Projects Fund 2019 Certificates of Obligation meet the criteria as **major governmental funds**. Each major fund is reported in separate columns in the fund financial statements. Non-major funds include other Special Revenue, Capital Project and Debt Service Funds. The combined amounts for these funds are reflected in a single column in the fund Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances. Detailed statements for non-major funds are presented within Combining and Individual Fund Statements and Schedules.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide and Proprietary Funds financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Major revenue types, which have been accrued, are district clerk and county clerk fees, justice of the peace court costs and fine revenue, intergovernmental revenue and charges for services such as prisoner housing. Governmental activities supported by taxes and intergovernmental revenues is reported separately from business-type activities which are funded on fees and charges for services. Grants and similar items are recognized as revenue when all applicable eligibility requirements imposed by the provider is met.

The statement of activities reflects the economic resource measurement focus and the accrual basis of accounting. Revenues are classified as program revenues and general revenues when earned and expenditures when incurred. Program revenues include 1) charges to customers or applicants for goods, services or privileges provided, 2) grants and contributions restricted to operational or capital requirements of a particular program. Program revenues include those generated from the justice system, parks, health and human services, and roads and bridges. Taxes and items that are not program revenues are reported as general revenues.

Governmental fund level financial statements are reported using current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and susceptible to accrual. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Measurable and available revenues means they are collectible within 60 days after the fiscal year ends. Property taxes which were levied prior to September 30, 2019, and became due October 1, 2019 and other revenues which have been assessed are considered as available at fiscal year-end. Reserve for Delinquent taxes are classified as Deferred Inflows of Resources as they are not available revenues.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

Expenditures generally are recorded when a fund liability is incurred; however, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when the liability has matured and payment is due.

The government reports the following major governmental funds:

The General Fund is the general operating fund of the County and is always classified as a major fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Major revenue sources include property taxes, charges for services, intergovernmental revenues and investment of idle funds. Primary expenditures are for general administration, public safety, health, welfare, and capital acquisition.

The Road & Bridge Fund is used to account for the revenues restricted for the funding of road repairs and improvements and all related expenditures related to the County roads. Revenues are supported by the property tax rate as adopted by Commissioner's Court during the budget process in addition to fees from licenses and permits and intergovernmental revenue.

The 2019 Certificates of Obligation Capital Projects Fund is used to account for bond proceeds from the August 2019 \$40,085,000 debt issuance that will be used to account for the planning, acquisition, construction, equipping, repair and or renovation of property throughout Cameron County.

Other fund types include special revenue funds, capital projects funds and debt service funds which are considered nonmajor funds.

Proprietary fund level financial statements are used to account for activities, which are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position and cash flows. The County's Proprietary funds include the Sheriff's Commissary, the Bridge System, the Park System and the Airport System enterprise funds. The Proprietary funds are accounted for using the accrual basis of accounting as follows:

1. Revenues are recognized when earned and expenses are recognized when the liabilities are incurred.
2. Current-year contributions, administrative expenses and benefit payments, which are not received or paid until the subsequent year, are accrued.

Proprietary funds distinguish operating revenues and expenses from non-operating. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations.

Major proprietary funds are the Bridge System and Parks funds. The Bridge System is used to account for international crossings at points of entry. Usage of this fund accounts for the operation and maintenance of the international bridges and is financed primarily through user charges. The Park System accounts for the operation and maintenance of county managed beaches and is financed by user fees.

Fiduciary fund level financial statements include fiduciary funds held in a trustee or agency capacity for parties outside the government and cannot be used to support the government's own purposes. County maintains a fiduciary financial responsibility, and are used for resources that do not belong to the County. These private purpose trust funds are trust funds restricted for external recipients and may never be used to report governmental programs as they provide specific benefits to specific beneficiaries and are custodial in nature. Agency funds do not involve a formal trust agreement. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. These agency funds serve custodial purposes for the District and County Clerks Fee Accounts, Tax Office and Law Enforcement Judicial Offices. Fiduciary funds in custody for county government purposes are accrued for recognition in financial reports.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

Internal Service Fund financial statements include the administration of the health and life benefits program provided to active and retired employees and their dependents. Premiums are paid into this fund from all county programs; contributions are used to pay claims, administrative costs and claims reserves.

D. Assets, liabilities and net position or equity

1. Deposits and Investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short term investments with an original maturity of 3 months or less. State statutes and the County's official Investment Policy authorize the County to invest in obligations of the U. S. Treasury, commercial paper, repurchase agreements, Bankers' acceptances, money market mutual funds and direct obligations of the State of Texas.

The County records investments at fair value in accordance with provisions of GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools as superseded by GASB Statement No. 72, Fair Value Measurement and Application, which took effect for reporting periods after June 15, 2015*. All investment income is recognized as revenue in the appropriate fund's statements of activity and or statement of revenues, expenditures and changes in fund balance. Participation in First Public Lone Star Investment Pool maintains a net asset value of one dollar and its dollar-weighted average maturity is 60 days or less.

2. Receivables and payables

Accounts Receivable

Property taxes are levied based on taxable value at January 1 prior to September 30 and become due October 1 and past due after January 31. Accordingly, receivables and revenues for property taxes are reflected on the government-wide statement based on the full accrual method of accounting. Property tax receivables for prior year's levy are shown net of an allowance for uncollectible.

Accounts receivables from other governments include amounts due from grantors for approved grants for specific programs and reimbursements for services performed by the County. Program grants are recorded as receivables and revenues at the time all eligibility requirements established by the provider have been met.

Reimbursements for services performed are recorded as receivables and revenues when they are earned in the government-wide statements. Included are fines and costs assessed by court action and billable services for certain contracts. Revenues received in advance of the costs being incurred are recorded as deferred revenue in the fund statements. Receivables are shown net of allowance for uncollectible.

Lending or borrowing between funds is reflected as "due to or from" (current portion) or "advances to/from other funds" (non-current). Interfund activity reflected in "due to or from" is eliminated on the government-wide statements.

3. Inventories and prepaid items

Inventory is valued at average cost. Inventory in the General and Special Revenue Funds consists of expendable supplies held for consumption. In the General Fund, the cost is recorded as expenditure at the time the inventory items are used. In the Special Revenue Funds, inventory items expected to be used within a short period of time, are recorded as expenditures at the time of purchase; other inventory items are

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3. Inventories and prepaid items (continued)

time the inventory items are used. In the Special Revenue Funds, inventory items expected to be used within a short period of time, are recorded as expenditures at the time of purchase; other inventory items are expensed when used. Reported inventories are offset by a reservation of fund balance which indicates they do not represent "available spendable resources."

4. Deferred Outflows/Inflows of Resources

Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense) until then. Deferred outflows consist of deferred costs on refunding debt obligations that are applicable to future period(s). Deferred inflows of resources are property tax revenue received for a future period.

In reporting advance refunding of debt, the difference between the reacquisition price and the net carrying amount of the old debt is recorded as unamortized reacquisition costs and reported as a deferred outflow of resources. These costs are amortized as components of interest expense over the shorter of the remaining life of the refunding or the refunded debt. Deferred outflow of resources due to refunding debt was recognized under Government Wide Statements of \$531,515. Pursuant to implementation of GASB Statement No. 75 in fiscal year 2018, the County recorded deferred outflow of resources of \$25,405,829 related to pension recognition and \$157,830 related to OPEB recognition. Deferred inflows of resources due to GASB Statement No. 75 were recognized of \$3,676,271 for pensions and \$1,260,105 for OPEB.

5. Capital Assets – Primary Government

Capital assets, which include land, buildings and improvements, equipment and infrastructure assets (e.g., roads and bridges) are reported in the government-wide financial statements. Capital assets such as equipment are defined as assets with a cost of \$5,000 or more. Infrastructure assets include County-owned roads and bridges. Per implementation of GASB 72, acquisition value is used to measure the fair value of capital assets purchased or constructed. Fair value is the amount required to replace the present service capacity of an asset. Donated capital assets are stated at their acquisition value on the date of donation. Capital assets received in a service concession arrangement are reported at acquisition value.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Capital assets are depreciated using the straight line method over the following estimated useful lives:

<u>ASSETS</u>	<u>Years</u>
Building	40
Furniture and fixtures	5
General equipment	5
Trucks	6
Cars	6
Computer hardware	5
Infrastructure	30

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

6. Compensated Absences

A liability for unused vacation and compensatory time for all full time employees is calculated and reported in the government-wide statements. For financial reporting, the following criteria must be met to be considered as compensated absences;

- a. leave or compensation is attributable to services already rendered
- b. leave or compensation is not contingent on a specific event (such as illness)

Per GASB Interpretation No. 6, liabilities for compensated absences are recognized in the fund statements to the extent the liabilities have matured (i.e. are due for payment). Compensated absences are accrued in the government-wide statements.

Primary Government – The County’s permanent, full-time employees accrue 3.09 hours of vacation per pay period (biweekly) from date of employment to five years of service, 4.62 hours per pay period from 5 years to 15 years of service and 6.16 hours per pay period in excess of 15 years of continuous employment. The maximum accrual is two, three or four weeks of vacation for the respective accrual categories specified. Upon termination from County employment, an employee shall be entitled to payment for total accrued but unused hours of vacation.

The County’s permanent, full-time employees accrue sick leave at the rate of 3.09 hours per pay period. Sick leave is paid to current employees if the employees are absent from work due to illness, injury or other situations requiring medical attention. An employee who leaves the employment of the County for any reason shall receive no compensation for accrued sick leave.

Amounts of accrued vacation leave are accrued in the government-wide financial statements.

7. Subsequent Events

Management has evaluated subsequent events through March 28, 2020, which is the date the financial statements were available to be issued.

8. Implementation of Accounting Standards

In the current fiscal year the County implemented the following new standards:

Statement No. 83, “Certain Asset Retirement Obligations.” This Statement became effective for Cameron County beginning with year ending September 30, 2019. This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital asset is required to recognize a liability based on the guidance in this Statement. Implementation of Statement No. 83 did not impact the County’s financial statement disclosure requirements.

Statement No. 88, “Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements” Addresses note disclosure in government financial statements related to debt to be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. Notes related to financial statements related to debt are required that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt. Further clarification is given which liabilities governments should include when disclosing information related to debt. Implementation of Statement GASB88 did not impact County’s financial disclosures.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

9. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities under governmental activities or proprietary fund type statement of net position. On new bond issues, bond premiums and discounts, as well as insurance costs, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are recognized as an expense in the period incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures in the period issued.

10. Unemployment and Workers' Compensation Benefits

The County is a reimbursing employer for unemployment compensation benefits. The County processes workers' compensation payments through a third-party administrator as the claims become due. These obligations are budgeted and paid from current resources (see Note 13).

11. Fund Balance and Flow Assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g. restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted-net position and unrestricted-net position in the government wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. For the classification of fund balances in the governmental funds, the County considers expenditures to be funded from the most restrictive category first when more than one classification is available.

In the proprietary fund financial statements and in the government-wide financial statements, restricted net position is reported for amounts that are externally restricted by 1) creditors (e.g. bond covenants), grantors, contributors, or laws and regulations of other governments or 2) law through constitutional provision or enabling legislation.

GASB Statement 54 – *Fund Balance Reporting and Governmental Fund Type Definitions* was implemented by Cameron County as of fiscal year end September 30, 2011. This statement sets a hierarchy that intends to determine to what extent a government is bound to observe spending constraints governing how it spends fund balance. The fund balances of governmental funds are defined as follows:

Non-spendable – these are funds that cannot be spent because they are not in spendable form, such as inventory or prepaid items or because they must be maintained intact. General fund has inventory and prepaid items are classified as *non-spendable*.

Restricted – these are funds that can be spent only for specific purposes and are subject to externally enforceable legal restrictions. Typically these restrictions are imposed by parties outside of the local government such as creditors through bond covenants, grantors and other governments through laws and regulations. All grants received by county government are classified as Special Revenue Funds with restricted usage. Capital Projects funded through debt issuance are classified as Restricted through bond covenants.

Committed – these are funds that can only be used for specific purposes pursuant to constraints imposed by formal action (court order) of the government's highest level of decision-making authority. Commissioners Court adopted a policy mandating that committed amounts remain binding unless removed or rescinded by an order adopted by Commissioners Court, the governing body of the County.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

11. Fund Balance and flow assumptions (continued)

Assigned – these funds are intended to be used for specific purposes as established by governing body.

Unassigned – these funds are available for any purpose. Positive amounts are reported only in the general fund.

Usage of fund balance that is available for spending is reserved to formal action approval of the government's highest level of decision making authority. Through the budget process, fund balance usage is allowed only after the Commissioners Court official approval.

Fund Balances	General Fund	Road & Bridge	2019 Certificates of Obligation	Other Governmental Funds	Total
<i>Non-spendable</i>	\$ -	\$ -	\$ -	\$ -	\$ -
Inventory	148,607	13422	-	-	162,029
Prepaid	710,103	41,612	-	858,365	1,610,080
<i>Committed</i>	-	-	-	-	-
Pending Litigation	500,000	-	-	-	500,000
Indigent Defense	500,000	-	-	-	500,000
Equipment	-	-	-	-	-
<i>Restricted</i>	-	-	-	-	-
Capital Projects	-	-	45,463,497	6,920,244	52,383,741
Special Revenue	-	9,317,031	-	13,494,973	22,812,004
Reserve for Debt Service	-	-	-	5,932,511	5,932,511
<i>Unassigned</i>	-	-	-	-	-
Fund Balance	19,927,102	-	-	-	19,927,102
Totals	\$ 21,785,812	\$ 9,372,065	\$ 45,463,497	\$ 27,206,093	\$103,827,467

Fund balance flow assumptions - For the classification of fund balances in governmental funds, the county applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Within unrestricted fund balance, committed amounts are allocated first followed by assigned, then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balances classifications could be used.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

2. RECONCILIATION OF GOVERNMENT WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position

The governmental fund balance sheet includes reconciliation between fund balance for total governmental funds and net position as reported in the government-wide statement of net position. One element of that reconciliation explains that “long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds. The details of this \$(141,302,242) difference are:

Bonds payable as of 9/30/2019	\$ (124,569,473)
Accrued interest payable	(592,119)
Capital Leases Payable	(5,788,700)
Deferred charge for Refunding	531,515
Deferred charge on Premium	(11,063,134)
Deferred charge related to insurance cost	179,669
Net adjustment to reduce fund balance - total government Funds to arrive at net position -governmental activities	<u>\$ (141,302,242)</u>

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures and changes in fund balances and the government-wide statement of activities

The governmental fund statement of revenues, expenditures and changes in fund balances includes reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation indicates that “governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of capital assets is allocated over their estimate useful lives and reported as depreciation expense” on capital outlays for County owned assets only. Some capital outlays are for roads not owned by the County. The details of this \$3,693,949 difference are as follows:

Capital outlay (excluding outlays for non-County roads)	\$ 10,287,050
Depreciation expense	(13,980,999)
Net adjustment to increase net changes in fund balance - total governmental funds to arrive at net position –governmental activities	<u>\$ (3,693,949)</u>

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of insurance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. The details of this difference are as follows:

Bond Debt Issuance	\$ (40,085,000)
Lease Debt Issuance	(2,377,457)
Principal Repayments	8,641,163
Debt Issuance Premium	(5,888,376)
Discount & Refunding Cost	(97,022)
Net adjustment to decrease net changes in fund balances-total governmental Funds to arrive at changes in net position of governmental activities	<u>\$ 39,806,692</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

2. RECONCILIATION OF GOVERNMENT WIDE AND FUND FINANCIAL STATEMENTS (cont.)

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures and changes in fund balances and the government-wide statement of activities (cont.)

Another element of the reconciliation states that "Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds." The detail of these (\$7,146,516) differences is as follows:

Net OPEB Beginning of the Year	\$ 24,953,506
Pension Expense	(5,414,263)
OPEB	(113,374)
Net OPEB End of Year	<u>(26,572,385)</u>
Net adjustment to increase net change in fund balances-total governmental	
Funds to arrive at changes in net position of governmental activities	<u>\$ (7,146,516)</u>

3. DEPOSITS AND INVESTMENTS

A. DEPOSITS, INCLUDING CERTIFICATES OF DEPOSIT

The County considers account balances in demand deposit accounts and certificates of deposit with a maturity of less than three months to be cash equivalents. It is the County's policy for cash to be 105% secured by collateral valued at market or par, whichever is lower, less the amount insured by the Federal Deposit Insurance Corporation (FDIC). At September 30, 2019, the carrying amount of the County's interest-bearing demand accounts and certificates of deposit totaled \$140,067,458. Bank balances and certificates of deposit totaling \$140,153,951 at September 30, 2019, were insured by FDIC or collateralized with a Letter of Credit held by the pledging institution's agent in the County's name. As of September 30, 2019, the County's cash and cash equivalents held by the County's depository institution were insured by \$250,000 through the FDIC and collateralized for amounts above the FDIC limits by a Letter of Credit in the County's name, held by the County's depository of record. Collateral amounts include coverage for balances held in the County's depository for the Cameron County Health Care District reported in the Discretely Presented Component Units. Collateral that is pledged to the County complies with the depository contract requirements, County Investment Policy and Procedures Section 9.01 and Government Code Title 10, Chapters 2256 and 2257. The ratio of securities pledged to funds on deposit as of September 30, 2019 was 158%, which exceeds the County's requirement of 105%. Collateral limits are increased at year-end to provide coverage for the collection of property taxes commencing October 1, 2019.

GASB72, *Fair Value Measurement and Application* became effective year ending September 30, 2016. GASB72 requires disclosures regarding investments that calculate net asset value per share (or its equivalent). It addresses accounting and financial reporting issues related to fair value measurements by providing guidance for determining fair value for financial reporting purposes. All investments of Cameron County have a determining fair value for financial reporting purposes. All investments of Cameron County have a determined net asset value per share of \$1.00 per share and a dollar weighted average maturity of 60 days or less.

GASB79, *Certain External Investment Pools and Pool Participation*, became effective year ending September 30, 2016. This Statement requires certain disclosures for an external investment pool to measure investments at amortized cost for financial reporting purposes. Cameron County's participation in investment pools does not meet the reporting criteria of this statement.

B. INVESTMENTS

Investments are under the custody of the County Treasurer. Investing is performed in accordance with investment policies complying with State Statutes (Texas Government Code, Title 10, Chapter 2256 V.T.C.A GOVT Sec. 2256, as amended by Act 1996, 74th Legislature, Chapter 402, Section 1, effective September 1, 1996). This law requires the government entity to maintain safety of principal, maintenance of adequate liquidity, desired diversification to maximize rate of return with the previous considerations and have

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

3. DEPOSITS AND INVESTMENTS (continued)

B. INVESTMENTS (continued)

portfolio maturities structured to achieve the highest rate of return of interest consistent with liquidity requirements of the cash needs. The County Investment Policy and Funds Strategy is consistent with this law and states that it will be the objective of Cameron County to earn the maximum rate of return on its investments within the policies imposed by its safety and liquidity objectives and state and federal law governing investment of public funds.

Custodial Credit Risk – In accordance with the County’s investment policy, the County shall require monthly reports with market values of pledged securities from all financial institutions with which the County has collateralized deposits. The Investment Officer will monitor adequacy of collateralization levels to verify market values and total collateral positions.

Credit Risk - The County identifies and manages credit risk by following the Investment Policy. The Investment Officer implements its investment strategy, establishes and monitors compliance with investment policies and procedures and consistently monitors prudent risk controls. The County will seek to control its risk of loss by monitoring the ratings of portfolio positions to assure compliance with the rating requirements imposed by the Public Funds Act.

The County specifically addresses credit risk in stating that all county funds are fully collateralized or insured consistent with federal and state law in one or more of the following manners:

- FDIC insurance coverage
- United States Government Bonds, Notes and Bills,
- Securities of federally sponsored U. S. Agencies and instrumentality’s of the United States Government and/or obligations, including
- Letters of credit, of the United States or its agencies and instrumentalities,
- No Collateralized Mortgage Obligations are acceptable.

County and District Clerks’ trust funds are invested on behalf of the beneficiaries of funds held in trust in Certificates of Deposit. These investments are issued by a state or national bank domiciled in this state or a savings and loan association domiciled in this state and are guaranteed or insured by the FDIC or secured by authorized investments that have a market value of not less than the principal amount of the certificates.

Concentration of Credit Risk – In accordance with the Investment Policy, the County will manage its credit risk exposure through diversification and limiting its investments in each government-sponsored security to eliminate the risk of loss resulting from over concentration of liquid assets with a specific maturity, a specific issuer or a specific class of investments. Investment pools are limited to 60% of the total outstanding investment portfolio with the stipulation that no more than 35% can be held in any registered pool.

Cameron County has investments with Lone Star Investment Pool, managed by First Public, LLC, the State of Texas investment pool available to governmental entities. Lone Star is neither a registered investment pool with the SEC nor backed by pledged collateral, but the underlying investments are mutual funds, U.S. Treasury Bonds, T-bills, government agency securities and repurchase agreements allowed under the Public Funds Investment Act as described by V.T.C.A., Title 10, Government Code, Section 2256. Investments are stated at fair value which approximates market value. Lone Star’s portfolio has low market risk due to restrictions on weighted average maturity and maximum maturity of any one investment and is rated AAA by Standard & Poor. Lone Star’s investments maintain weighted average maturity of the portfolio at sixty days or less, with no security exceeding thirteen months in maturity. Lone Star’s investment portfolio is required to maintain a stable \$1.00 net asset value.

The Lone Star Investment Pool is governed by a Board of Trustees (Board) who is devoted to running an investment pool with superior level of safety and protection of investments. A third party consultant, which reports directly to the Board, reviews the Pool’s daily operations, verifies that investment transactions fit with

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

3. DEPOSITS AND INVESTMENTS (continued)

B. INVESTMENTS (continued)

the Pool's Investment Policy, monitors the custodian bank, and compares the investment advisor's performance with that of peer funds and other benchmarks. Lone Star also counts on an independent, third-party bank, the Bank of New York Mellon, for custody and valuation services. The bank settles all trades for the Pool, and secures and values its assets every day. Two other firms, American Beacon Advisors and BNY Mellon Cash Investment Strategies, manage the investment and reinvestment of the Lone Star's assets.

Overall, the County Treasury portfolio of investments earned 2.09% yield from Lone Star Investment Pool and 1.0% interest rate from depository bank as of September 30, 2019, based upon a weighted average for all County investments and cash balance.

C. CASH AND INVESTMENTS OF DISCRETELY PRESENTED COMPONENT UNITS

Cash and cash equivalents

The Discretely Presented Component Units consider account balances in demand deposit accounts and certificates of deposit with a maturity of less than three months to be cash.

Cameron Regional Mobility Authority (CCRMA) had demand and a time deposit carrying balance of \$11,138,224 which was either insured by FDIC or collateralized, by bank pledges held in CCRMA's name. Cameron County Health Care Funding District had demand deposits of \$10,262,484 and Cameron County Spaceport Development Corporation had demand deposits of \$15,694 which were either insured by FDIC or collateralized, by bank pledges held in each entity's name.

Investments

The Discretely Presented Component Units classify certificates of deposits purchased or renewed for periods in excess of one year and money market mutual funds as investments designed to achieve a certain rate of return.

No investments meeting these criteria are reported by CCRMA; however, CCRMA does have an investment policy. CCRMA recognizes that effective cash management is good fiscal management. CCRMA's investment policy considers safety and risk of investment, while seeking to optimizing investment earnings. The purpose of the CCRMA's investment Policy is to comply with Chapter 2256 of the Government Code ("Public Funds Investment Act"), which requires the Authority to adopt a written investment policy regarding the investment of its funds and funds under its control. CCRMA's Investment Policy addresses the methods, procedures and practices that must be exercised to ensure effective and judicious fiscal management of the Authority's funds.

Investments are under the custody of the financial officer of each component unit. Investing is performed in accordance with investment policies complying with the State Statutes (Texas Government Code, Title 10, Chapter 2256 V.T.C.A. Govt. Sec. 2256 as amended by Act 1996, 74th Legislature, Chapter 402 Section 1, effective September 01, 1996). This law requires the government entity to maintain safety of principal, maintenance of adequate liquidity, desired diversification to maximize rate of return with the previous considerations and have portfolio maturities structured to achieve the highest rate of return of interest consistent with liquidity requirements of cash needs.

The County Investment Policy and Funds Strategy is consistent with this law and states that it will be the objective of Cameron County to earn the maximum rate of return on its investments within the policies imposed by its safety and liquidity objectives and state and federal law governing investment of public funds.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

4. RECEIVABLES

Receivables consisted of the following at September 30, 2019:

	Governmental Fund Types	Proprietary Fund Types	Total Fund Types
Accounts	\$ 5,408,600	\$ 57,962	\$ 5,466,562
Taxes	7,815,119	-	7,815,119
Due from governments	4,855,262	-	4,855,262
Gross receivables	18,078,981	57,962	18,136,943
Less: allowance for uncollectible accounts	298,335	-	298,335
Total Net Receivables	\$ 17,780,646	\$ 57,962	\$ 17,838,608

At September 30, 2019, property tax receivables were reported in the combined balance sheet on page 44 net of an allowance for uncollectible taxes of \$298,335.

5. PROPERTY TAXES

The County adopted the 2018 tax rate, per \$100 of taxable value, for the Fiscal Year 2018-2019, as follows:

	Maintenance and Operation	Debt Service	Total All
Constitutional Funds	\$ 0.314410	\$ 0.008808	\$ 0.323218
Road Debt Service	0.046465	0.047210	0.093675
Total	<u>\$ 0.360875</u>	<u>\$ 0.056018</u>	<u>\$ 0.416893</u>

The County is permitted by law to levy taxes for general fund, jury fund, road and bridge fund and permanent improvement fund purposes up to \$0.80 per \$100 of taxable value. The County levied a \$0.416893 tax rate per \$100 of taxable valuation subject to the \$0.80 tax rate limitation, of which \$0.008808 was Constitutional Funds Debt Service. The Unlimited Tax Road Bonds Tax Rate was \$0.047210 per \$100 of taxable value. The County collects its taxes through the Cameron County Tax Assessor-Collector's Office.

The County also collects property taxes for the City of Brownsville, Port of Brownsville Navigation District, Cameron County Emergency Services District #1, South Texas Independent School District, Santa Rosa Independent School District, Brownsville Independent School District, La Feria Independent School District, San Benito Independent School District, Texas Southmost College, City of Combes, City of San Benito, Town of Indian Lake, City of Los Fresnos, City of Rio Hondo, City of Santa Rosa, City of Primera, City of La Feria, City of Port Isabel, City of South Padre Island, City of Laguna Vista, City of Los Indios, Town of Bayview, Point Isabel School District, Laguna Madre Water District, Santa Maria Independent School District, the Town of Palm Valley, Town of Rancho Viejo, Paseo de la Resaca 1, 2 and 3, Paseo de la Resaca District, Valley Mud District #2, Port of Harlingen and Cameron County Drainage Districts No. 1,3,4 and 5.

Collections of the property taxes, and subsequent remittances to the proper entities, are accounted for in the Tax Assessor-Collector's Ad Valorem Tax Fund. Tax collections deposited for the County are distributed periodically to the General Fund, Debt Service Fund and Special Road and Bridge Fund. This distribution is based upon the tax rate established for each fund by order of the Commissioners' Court for the tax year for which collections are made.

Property taxes for the County are levied each October 1st, on the assessed value of the preceding January 1st, for all taxable real and personal property. Taxes are due and payable when levied. On January 1st, at the time of assessment, an enforceable lien is attached to the property for property taxes. All tax payments not received by February 1st, after the taxes are levied, are considered delinquent. All tax payments not received

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

5. PROPERTY TAXES (continued)

by July 1st, become subject to attorney collection fees, unless a payment arrangement has been made with the Tax Assessor-Collector. Property, for which taxes are delinquent, is subject to foreclosure proceedings. As required by the State Property Tax Code, appraisal values are determined by the Cameron County Appraisal District at 100% of the appraised market value.

The Delinquent Taxes Receivable Account represents uncollected tax levies for the past twenty (20) years. The allowance for estimated uncollectible is 3.99% of the total delinquent taxes receivable at September 30, 2019. State Property Tax Code, appraisal values are determined by the Cameron County Appraisal District at 100% of the appraised market value. The Delinquent Taxes Receivable Account represents uncollected tax levies for the past twenty (20) years. The allowance for estimated uncollectible is 3.82% of the total delinquent taxes receivable at September 30, 2019.

The County qualifies as an Enterprise Zone under Chapter 2303 of Texas Local Government Code thus permitting County to enter into tax abatement agreements with businesses for economic development purposes subject to applicable codes, including Chapter 312 of the Texas Tax Code. County encourages business, commercial, manufacturing and industrial concerns to locate, remain and expand in the County and offers property tax abatements to qualifying entities. The base value of real property and personal property is not eligible for abatement, only the increase in value is considered for abatement. The duration of the abatement is based on the expected economic impact of performance and proposed by the business but will not exceed ten (10) years. The agreement includes provisions for performance monitoring and recapture of property tax revenue lost if the business enterprise fails to perform as expected. Abatement request are considered on a case by case basis and are based on job creation impact, revenues generation to County and importance to the community.

As of this fiscal year, County is participating in five (5) tax abatement agreements with wind farm energy project companies spanning thru year ending 2031. All of the wind farm abatement agreements contain a provision for payment in lieu of taxes of \$575,000 for the 10 years of the tax abatement. Other abatements approved in October 2017 are LNG and Anova which are liquefied natural gas (LNG) export facilities that are under development at the Port of Brownsville. These LNG abatements start within 3 years of contractual agreement and commence in 2020. LNG abatement requirement is the creation of 175 jobs with 35% hiring from within a 100 mile area. Construction duration is estimated at 52 months and payment in lieu of taxes is \$400,000.00 per annum for 10 years. The LNG agreements provide for 100% abatement for ten (10) years and include provisions for payment in lieu of taxes and participation in community benefits agreements. Cameron County also participates in a space exploration technology abatement. Participating entities received tax abatements of \$676,809 less the \$104,000 payment in lieu of taxes.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

6. CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2019 was as follows:

Governmental Activities:

	Beginning Balance 2018	Additions	Deletions	Adjustments	Ending Balance 2019
Capital Assets, not being depreciated:					
Land	\$ 10,914,367	\$ 37,898	\$ (2,133)	\$ -	\$ 10,950,132
Construction in progress	17,955,382	6,860,936	(20,949,486)	-	3,866,832
Total capital assets, not being depreciated	28,869,749	6,898,834	(20,951,619)	-	14,816,964
Capital assets, being depreciated					
Buildings	119,554,635	20,944,528	(130,666)	-	140,368,497
Improvements other than buildings / Other Structures	21,235,811	175,091	(3,182,634)	-	18,228,268
Equipment	47,992,682	3,280,703	(750,482)	-	50,522,903
Infrastructure	313,001,528	4,958	-	-	313,006,486
Total capital assets, being depreciated	501,784,656	24,405,280	(4,063,782)	-	522,126,154
Less accumulated depreciation for:					
Buildings	(45,869,748)	(3,052,560)	-	-	(48,922,308)
Improvements other than building/other structures	(5,554,593)	(157,505)	-	-	(5,712,098)
Equipment	(42,276,571)	(2,799,706)	814,131	-	(44,262,146)
Infrastructure	(217,488,520)	(7,971,228)	-	-	(225,459,748)
Total accumulated depreciation	(311,189,432)	(13,980,999)	814,131	-	(324,356,300)
Total capital assets being depreciated, net	190,595,224	10,424,281	(3,249,651)	-	197,769,854
Governmental activities capital assets, net	<u>\$ 219,464,973</u>	<u>\$ 17,323,115</u>	<u>\$(24,201,270)</u>	<u>\$ -</u>	<u>\$ 212,586,818</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

6. CAPITAL ASSETS (continued):

Business-type activities:	Beginning Balance			Ending Balance
	2018	Additions	Deletions	2019
Capital assets, not being depreciated:				
Land	\$ 8,199,407	\$ 3,139,700	\$ -	\$ 11,339,107
Construction in progress	12,860,622	13,795,021	(4,089,849)	22,565,794
Total capital assets, not being depreciated	<u>21,060,029</u>	<u>16,934,721</u>	<u>(4,089,849)</u>	<u>33,904,901</u>
Capital assets, being depreciated:				
Buildings	15,753,779	-	-	15,753,779
Improvements other than buildings	20,841,756	5,100,662	-	25,942,418
Equipment	9,488,093	818,386	-	10,306,479
Other structures	41,424,699	-	-	41,424,699
Total capital assets, being depreciated	<u>87,508,327</u>	<u>5,919,048</u>	<u>-</u>	<u>93,427,375</u>
Less accumulated depreciation for:				
Buildings	(11,552,854)	(374,251)	-	(11,927,105)
Improvements other than buildings	(7,218,217)	(709,142)	-	(7,927,359)
Equipment	(7,381,925)	(570,294)	-	(7,952,219)
Other structures	(31,008,914)	(1,593,387)	-	(32,602,301)
Total accumulated depreciation	<u>(57,161,910)</u>	<u>(3,247,074)</u>	<u>-</u>	<u>(60,408,984)</u>
Total capital assets, being depreciated, net	<u>30,346,417</u>	<u>2,671,974</u>	<u>-</u>	<u>33,018,391</u>
Business-type activities capital assets, net	<u>\$ 51,406,446</u>	<u>\$ 19,606,695</u>	<u>\$ (4,089,849)</u>	<u>\$ 66,923,292</u>

Depreciation expense was charged to the functions of the primary government as follows:

Governmental activities:	
General government	\$ 2,082,991
Law enforcement and public safety	3,615,458
Highways and streets	7,868,061
Culture and recreation	158,833
Health	245,416
Welfare	10,240
Total depreciation expense - governmental activities	<u>\$ 13,980,999</u>
Business-type activities:	
Bridge system	\$ 1,721,362
Parks system	1,278,803
Airport system & commissary	246,909
Total depreciation expense - business-type activities	<u>\$ 3,247,074</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

6. CAPITAL ASSETS (continued):

COMMITMENTS

Other Capital Projects:

Cameron County awarded contracts for the construction of 4 Precinct Warehouses for all four County Commissioner Precincts. Included in this project is a Vehicle Maintenance Warehouse which services all the County Fleet and includes the Heavy Machinery and Equipment. Three (3) Precinct Warehouses have been completed and the Vehicle Maintenance Warehouse was completed in March 2019. The remaining Precinct Warehouse construction will be completed in FY20.

Improvements to the Cameron County Parks System continue at a rapid pace in conjunction with the Cameron County South Padre Island Coastal Parks Master Plan that was approved by Commissioners Court. Plans call for improvements/upgrades that will include EK Atwood Park, Andy Bowie Park, Isla Blanca Park and the North Beach areas. The RV rental spaces will undergo major enhancements, pavilions will be built at numerous locations, infrastructure improvements, rinse stations will be added, boardwalk construction, public parking expansion and lighting and concession areas for food vendors will be addressed. This is a long term capital improvement plan and work will be done in phases in an effort not to affect public usage. Cameron County issued \$21,160,000 Certificates of Obligation, Series 2016B for the financing of a portion of this project. Payment of this debt issuance is an Enterprise Debt Obligation and will be paid with fee revenue from these operations.

In August 2015, Cameron County entered into an interlocal agreement with Cameron County Regional Mobility Authority (CCRMA) giving them the authority develop projects on behalf of Cameron County. CCRMA is to provide coordination with Texas Department of Transportation (TxDOT) and other federal and state agencies for the development of transportation projects through environmental, design and construction phases. This includes international County bridges in existence and to be built and interstate projects within the Transportation Reinvestment Zone #6 (countywide TIRZ) agreement. CCRMA is obligated to provide a scope, cost and project overview to County prior to any obligation incurrence.

In June 2019, Cameron County entered into an interlocal agreement with CCRMA for the implementation of a toll collection system at the Cameron County International Bridge System and County Parks that has been developed for use in the SH550 Toll Road. This is an interoperable toll system between SH550, County Parks, Bridge System and future toll projects. CCRMA is working to make this system interoperable statewide. This system will offer enhanced mobility solutions, improved payment solutions and a strengthened operational base. It offers updated camera technology, reduce dependence on cash transactions and license plate readers to improve customer security. Technical support staff will be provided by CCRMA and system should be fully operational in FY20. Costs are estimated for the bridge system at \$1.8M and the county parks at \$1.2M. Funding will be provided by 2019 Certificates of Obligation.

Cameron County entered into an interlocal with CCRMA in March 2019 for maintenance improvements and construction management services to be provided at the Veterans Bridge, Los Indios Bridge and Gateway Bridge. Maintenance will include Gateway Bridge north and southbound lanes, the Free Trade Bridge drain way maintenance, northbound commercial lane and oversized inspection lane; Veterans Bridge northbound entry and SENTRI lane modifications. Total cost is estimated at \$952,000.

Cameron County has entered into an Interlocal Agreement with CCRMA to provide services to County on International issues associated with the County's International Bridge System, the future bridge Flor de Mayo and projects located with the Countywide TRZ. This agreement expires August 2019 and cost of services will be \$96,000. A cost benefit study is being conducted to consider the expansion of the vehicle primary inspections stations at Veterans Bridge. Engineering services are underway relative to the design of the northbound truck lane and oversized vehicle roadway at the Free Trade Bridge at Los Indios. At the Veterans Bridge, the Commercial Fast Lane Expansion Project is well underway. This Project will increase the capacity to handle commercial traffic northbound. Veterans Bridge handles the majority of the international commercial traffic

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

6. CAPITAL ASSETS (continued):

destined for the Port of Brownsville that also utilizes the overweight corridor. This project is significant for this region and will improve air quality, reduce wait times, address safety concerns and provide a better commercial traffic flow. Project cost to Cameron County is estimated at \$850,000 and is in the last phase of construction. Once completed Customs Border Protection will invest approximately \$7,000,000 in technological improvements. Video camera upgrades are scheduled for completion in FY2020 at the Carrizalez Rucker Detention Center; upgrades will provide extended video retention and updates jail video capabilities. Work continues on the South Parallel Corridor. This is an \$8.5Million project which will link Farm to Market road on the southeastern edge of San Benito. The first phase was completed in May 2016. Phase II of this improvement will run from FM509 to FM2520 and connect to I-69E/US77 just north of Brownsville. Right of Way acquisition has been completed and construction plans have been submitted to TxDOT for approval. Phase II is 95% and is pending the construction phase. Tentatively construction would be started in June 2020 and funding has been allocated by TxDOT. This section will track south of the interstate and will primarily through undeveloped agricultural land. Completion of this Phase will provide an alternate hurricane evacuation route and spur economic development. Phase III project development was approved in May2019 using \$335,000 from funds reserved for capital projects. This allocation will provide funds for right-of-way mapping and land acquisition; this section has already been approved with TxDOT funding for the design and construction phase and would commence in 2023.

7. CAPITAL LEASES AND INSTALLMENT PURCHASES

Cameron County entered into several capital lease agreements for the purchase of computers, software, surveillance systems, security scanners, vehicles, and heavy equipment all which are classified as equipment. Principal outstanding totaled \$6,853,258 at September 30, 2019. Maturities, including interest at an average rate of 2.79%, are as follows:

Fiscal Year Ending September 30,	General Fund	Road and Bridge Fund	Enterprise Fund	Total
2020	\$ 1,908,244	\$ 1,203,291	\$ 476,235	\$ 3,587,770
2021	1,109,030	966,064	387,179	2,462,273
2022	363,024	471,086	251,261	1,085,371
Total future lease payments	3,380,298	2,640,441	1,114,675	7,135,414
Less: interest	(118,311)	(113,728)	(50,117)	(282,156)
Net present value of future minimum lease payments	\$ 3,261,987	\$ 2,526,713	\$ 1,064,558	\$ 6,853,258
Current portion of lease payments	1,832,871	1,138,045	448,723	3,419,639
Long term lease payments	<u>\$ 1,429,116</u>	<u>\$ 1,388,668</u>	<u>\$ 615,835</u>	<u>\$ 3,433,619</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)

A historical net book value of equipment acquired under capital leases by asset class is shown on the table below:

Capital Leases by Asset Class

Equipment	General Fund	Road and Bridge Fund	Parks Enterprise Fund	Total
Balance 10/01/2018	\$ 8,743,310	\$ 8,533,830	\$1,181,494	\$ 18,458,634
Increases	1,034,060	1,343,397	716,179	3,093,636
Decreases	(496,372)	-	-	(496,372)
Balance 9/30/2019	9,280,998	9,877,227	1,897,673	21,055,898
Less: accumulated depreciation	(7,027,279)	(6,772,820)	(542,843)	(14,342,942)
Carrying value	<u>\$ 2,253,719</u>	<u>\$ 3,104,407</u>	<u>\$ 1,354,830</u>	<u>\$ 6,712,956</u>

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$294,090 in financing for computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 3.0%, with three payments of \$95,147, \$98,001 and \$100,942 payable on May, 2020 through April, 2022. Interest to be paid during the term of the lease totals \$17,819.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$254,497 in financing for two (2) vehicles, law enforcement protection and computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.59%, with three payments of \$82,673, \$84,814 and \$87,010 payable on July, 2020 through April, 2022. Interest to be paid during the term of the lease totals \$13,295.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$244,784 in financing for five (5) vehicles, law enforcement protection and computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.54%, with three payments of \$79,557, \$81,578 and \$83,649 payable on August, 2020 through April, 2022. Interest to be paid during the term of the lease totals \$12,539.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$140,191 in financing for two (2) vehicles and computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.25%, with three payments of \$45,694, \$46,723 and \$47,774 payable on September, 2020 through April, 2022. Interest to be paid during the term of the lease totals \$13,959.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$100,498 in financing for two (2) vehicles and computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.47%, with three payments of \$32,685, \$33,493 and \$34,320 payable on September, 2020 through April, 2022. Interest to be paid during the term of the lease totals \$5,005.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$135,013 in financing for 3 vehicles, 1 Polaris and office and computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.59%, with three payments of \$43,858, \$44,995 and \$46,160 payable on April, 2019 through April, 2021. Interest to be paid during the term of the lease totals \$7,053.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$262,103 in financing for 1 vehicle, water pumps and computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.63%, with three payments of \$85,110, \$87,348 and \$89,645 payable on June, 2019 through June, 2021. Interest to be paid during the term of the lease totals \$13,906.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$664,592 in financing for 18 vehicle and software upgrade equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.75%, with three payments of \$215,549, \$221,476 and \$227,567 payable on August, 2019 through August, 2021. Interest to be paid during the term of the lease totals \$36,883.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$278,045 in financing for 5 vehicle and computer equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.82%, with three payments of \$90,116, \$92,658 and \$95,271 payable on September, 2019 through September, 2021. Interest to be paid during the term of the lease totals \$15,827.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$220,511 in financing for 4 vehicles, 1 trailer and computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.84%, with four payments of \$56,678, \$53,597, \$54,605 and \$55,631 payable on June, 2017 through June, 2020. Interest to be paid during the term of the lease totals \$6,198.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$599,428 in financing for 14 vehicles, 1 trailer and computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.84%, with three payments of \$196,099, \$199,786 and \$203,542 payable on September, 2018 through September, 2020. Interest to be paid during the term of the lease totals \$22,678.

Special Revenue Fund lease additions:

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$371,141 in financing for road and bridge heavy equipment and computer electronic equipment through the County's master lease agreement with Bank of America, N.A. at a rate of 3.0%, with three payments of \$120,075, \$123,678 and \$127,388 payable on May, 2020 through May, 2022. Interest to be paid during the term of the lease totals \$22,488.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$310,329 in financing for road and bridge heavy equipment and six (6) vehicles through the County's master lease agreement with Bank of America, N.A. at a rate of 2.49%, with three payments of \$100,909, \$103,422 and \$105,998 payable on July, 2020 through July, 2022. Interest to be paid during the term of the lease totals \$15,581.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$303,827 in financing for road and bridge heavy equipment dump truck, one (1) sandbagger and three (3) vehicles through the County's master lease agreement with Bank of America, N.A. at a rate of 2.28%, with three payments of \$99,001, \$101,259 and \$103,567 payable on September, 2020 through September, 2022. Interest to be paid during the term of the lease totals \$13,959.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)

Special Revenue Fund Lease Additions (continued)

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$358,100 in financing for road and bridge heavy equipment Freightliner and two (2) backhoe loaders through the County's master lease agreement with Bank of America, N.A. at a rate of 2.47%, with three payments of \$116,466, \$119,343 and \$122,291 payable on September, 2020 through September, 2022. Interest to be paid during the term of the lease totals \$17,834.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$627,719 in financing for road and bridge heavy equipment 4 tractors and one (1) vehicle through the County's master lease agreement with Bank of America, N.A. at a rate of 2.70%, with three payments of \$203,691, \$209,190 and \$214,838 payable on May, 2019 through May, 2021. Interest to be paid during the term of the lease totals \$34,198.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$304,900 in financing for road and bridge heavy equipment, one (1) vehicle and computer related equipment through the County's master lease agreement with Bank of America, N.A. at a rate of 2.75%, with three payments of \$98,889, \$101,608 and \$104,403 payable on August, 2019 through August, 2021. Interest to be paid during the term of the lease totals \$16,921.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$474,202 in financing for road and bridge heavy equipment through the County's master lease agreement with Bank of America, N.A. at a rate of 2.82%, with three payments of \$153,692, \$158,027 and \$162,483 payable on September, 2019 through September, 2021. Interest to be paid during the term of the lease totals \$26,993.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$547,919 in financing for road and bridge heavy equipment, one (1) motor grader and one (1) vehicle through the County's master lease agreement with Bank of America, N.A. at a rate of 2.89%, with three payments of \$179,195, \$182,618 and \$186,106 payable on July, 2018 through July, 2020. Interest to be paid during the term of the lease totals \$21,062.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$137,336 in financing for road and bridge heavy equipment of one Freightliner, F-150 pickup truck and related software through the County's master lease agreement with Bank of America, N.A. at a rate of 2.93%, with three payments of \$44,901, \$45,773 and \$46,661 payable on August, 2018 through August, 2020. Interest to be paid during the term of the lease totals \$5,363.

Enterprise Fund lease additions:

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$237,773 in financing for County Parks equipment, one (1) dump truck, one (1) tractor and electronic toll equipment through the County's master lease agreement with Bank of America, N.A. at a rate of 2.87% with three payments of \$77,026, \$79,237 and \$81,510 payable on May, 2020 through May, 2022. Interest to be paid during the term of the lease totals \$13,777.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$188,517 in financing for County Parks equipment, three (3) dump truck, one (1) tractor and computer related equipment through the County's master lease agreement with Bank of America, N.A. at a rate of 2.47% with three payments of \$61,312, \$62,827 and \$64,378 payable on September, 2020 through September, 2022. Interest to be paid during the term of the lease totals \$9,389.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)

Enterprise Fund lease additions (continued)

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$289,888 in financing for County International Toll Bridge equipment, two (2) vehicles and generator equipment through the County's master lease agreement with Bank of America, N.A. at a rate of 2.47% with three payments of \$94,281, \$96,610 and \$98,997 payable on September, 2020 through September, 2022. Interest to be paid during the term of the lease totals \$14,437.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$134,689 in financing for County Parks equipment, two (2) vehicles, three (3) all-terrain vehicles, one (1) tractor and computer related equipment through the County's master lease agreement with Bank of America, N.A. at a rate of 2.63% with three payments of \$43,736, \$44,886 and \$46,067 payable on June, 2017 through June, 2020. Interest to be paid during the term of the lease totals \$7,146.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$112,408 in financing for County Parks equipment, two (2) vehicles and computer related equipment through the County's master lease agreement with Bank of America, N.A. at a rate of 2.82% with three payments of \$36,432, \$37,460 and \$38,516 payable on September, 2019 through September, 2021. Interest to be paid during the term of the lease totals \$6,399.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$139,192 in financing for County Bridge System equipment, one (1) vehicle and computer related equipment through the County's master lease agreement with Bank of America, N.A. at a rate of 2.82% with three payments of \$45,113, \$46,385 and \$47,694 payable on September, 2019 through September, 2021. Interest to be paid during the term of the lease totals \$7,923.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$126,457 in financing for County Parks equipment, four (4) vehicles, three (3) defibrillators and safety equipment through the County's master lease agreement with Bank of America, N.A. at a rate of 2.93 with four payments of \$32,531, \$30,709, \$31,305 and \$31,912 payable on April, 2017 through April, 2020. Interest to be paid during the term of the lease totals \$3,668.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$163,265 in financing for County Parks equipment, three (3) pickups, one (1) utility vehicle, electronic equipment and safety equipment through the County's master lease agreement with Bank of America, N.A. at a rate of 2.90% with three payments of \$53,390, \$54,415 and \$55,460 payable on September 2018 through September, 2020. Interest to be paid during the term of the lease totals \$6,309.

8. OPERATING LEASES/RENTALS

Cameron County is committed under various leases for office space, vehicles, land and equipment. These leases are considered operating leases. Lease expenditures for real estate space were \$215,182 and equipment rental paid was \$496,432 for the year ended September 30, 2019. All operating leases contain cancellation clauses, making the leases subject to cancellation upon non-appropriation of public funds.

Cameron County Commissioners' Court entered into an agreement with Texas Cable Partners, L.P., d.b.a. Time Warner Communications (TWC) to provide multi-channel video services for the tenants renting in the Isla Blanca Park. The initial term of the agreement is for five years commencing April 9, 2015. As of September 30, 2019 the monthly fee is equivalent to 8.11 (plus tax) per unit costing \$4,557 per month. TWC may not increase the monthly fee during the first two years; thereafter monthly rates may increase at any time upon 30 day notice to Cameron County. Rate increases shall not exceed 3% during any calendar year.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

9. ENCUMBRANCES

The County uses encumbrances to control expenditure commitments throughout the year. Encumbrances represent commitments related to contracts not yet performed or purchase orders not yet filled. Encumbrances that are not subject to contract performance are disencumbered at fiscal year-end. Encumbrances related to contract performance as of September 30, 2019 are as follow:

RESTRICTED

Major Governmental Funds:

General	\$ 606,230
Road and bridge	\$ 30,517
2019 Certificates of Obligation	\$ 3,577,645
Nonmajor Governmental Fund	\$ 2,257,252
Enterprise Funds	\$ 1,441,402

10. INTERFUND TRANSFERS, RECEIVABLES AND PAYABLES

Interfund receivables/payables consisted of the following at September 30, 2019:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Enterprise Fund	\$ 1,669,022
	Nonmajor Governmental Fund	3,850,854
	Road & Bridge	14,448
Nonmajor Governmental Fund	Nonmajor Governmental Fund	2,301,753
	General Fund	125,637
	Road & Bridge	58,726
	Enterprise Fund	518
Road and Bridge	Nonmajor Governmental Fund	36,319
	Total Gov. Funds Due from Other Funds	\$ 8,057,277
Enterprise Fund	General Fund	430,402
	Total Enterprise Funds & Gov. Due from Other Funds	\$ 8,487,679
	Enterprise Funds (Due to Other Funds)	\$ (1,669,540)
	Internal Funds (Due from Other Funds)	913,634
	Total Gov. Funds: Due from Other Funds	<u>\$ 7,731,773</u>

- a. The purpose of interfund balances is to provide working capital on a temporary basis to non-major governmental funds while waiting to be reimbursed from the funding source of individual projects.
- b. Interfund balances are all expected to be repaid within one year from the date of the financial statements.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

10. INTERFUND TRANSFERS, RECEIVABLES AND PAYABLES (continued)

Interfund transfers during the year-ended September 30, 2019, are as follows:

*Enterprise Fund transfers to General Fund in FY19 were \$9,706,196.

Transfers Out:	General Fund	Road and Bridge Fund	Other Gov. Funds	Gov. Act. Intl. Svc. Fund	Enterprise Funds	Total
General Fund	\$ -	\$ -	\$1,339,786	\$2,421,450	\$ 38,412	\$ 3,799,648
Road and Bridge	-	-	113,383	-	-	113,383
2019 CO's	-	-	-	-	-	-
Other Gov. Gov. Act. Intl. Svc Fds	-	-	3,078,541	-	802,736	3,881,277
Enterprise Funds	<u>9,706,196</u>	<u>-</u>	<u>578,134</u>	<u>298,669</u>	<u>-</u>	<u>10,582,999</u>
	<u>\$9,706,196</u>	<u>\$ -</u>	<u>\$5,109,844</u>	<u>\$2,720,119</u>	<u>\$ 841,148</u>	<u>\$18,377,307</u>

- a.** The intended purpose of these distributions is regular in nature and they are specifically contemplated in both the operations of the International Toll Bridge System and their official borrowing documents.

11. COMPENSATED ABSENCES

Compensated absences are made up of time earned by employees for vacation and compensatory time that would be paid off if the employee leaves the County. County policy requires employees to use their vacation time in the year earned with the exception of being able to carry over a balance to the first quarter of the following year. County policy only allows compensatory time to be accrued up to 24 hours. The following shows the change in compensated absences and the balance due, which is all current, at September 30, 2019.

	Governmental Activities	Business-Type Activities
Beginning balance at October 1, 2018	\$ 2,074,936	\$ 84,817
Increases	3,208,439	306,107
Decrease	(2,918,630)	(325,952)
Ending balance at September 30, 2019	<u>\$ 2,364,745</u>	<u>\$ 64,972</u>

The General Fund has typically been used to liquidate the liability for Governmental compensated absences. Business-Type Activities are compensated through each respective Enterprise Fund.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

A. GENERAL OBLIGATION AND CERTIFICATE OF OBLIGATION BONDS (continued)

The debt service requirements for the government's bonds outstanding as of September 30, 2019 are as follows:						
Certificates of Obligation						
	Governmental Activities		Business-Type Activities Debt			
					Total Primary	
Year Ending	Bonds		Bonds		Government Debt	
September 30,	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$ 6,513,539	\$ 4,698,333	\$ 2,036,460	\$ 1,489,723	\$ 8,549,999	\$ 6,188,056
2021	8,018,706	4,625,598	2,186,293	1,400,246	10,204,999	6,025,844
2022	8,304,299	4,390,228	2,290,702	1,298,426	10,595,001	5,688,654
2023	6,907,179	4,121,893	2,397,821	1,190,088	9,305,000	5,311,981
2024	6,879,565	3,846,483	2,505,435	1,078,548	9,385,000	4,925,031
2025-2029	33,477,462	14,806,596	12,207,540	3,697,457	45,685,002	18,504,053
2030-2034	29,383,723	7,855,111	7,716,276	1,556,542	37,099,999	9,411,653
2035-2039	21,125,000	2,746,650	3,170,000	128,000	24,295,000	2,874,650
2040-2044	2,290,000	772,250	-	-	2,290,000	772,250
2045-2049	1,670,000	169,750	-	-	1,670,000	169,750
	124,569,473	48,032,892	34,510,527	11,839,030	159,080,000	59,871,922
Unamortized Bond Deferred Chgs	(711,184)	-	-	-	(711,184)	-
Unamortized Discount Cost	-	-	-	-	-	-
Unamortized Premium	11,063,134	-	2,954,893	-	14,018,027	-
Total	\$ 134,921,423	\$ 48,032,892	\$ 37,465,420	\$ 11,839,030	\$ 172,386,843	\$ 59,871,922

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

The annual requirements to amortize all Certificates of Obligation and General Obligation Bond Debt outstanding as September 30, 2019 are as follows:

Certificates of Obligation

Year Ending September 30,	Bonds		Total Primary Government Debt	
	Principal	Interest	Principal	Interest
2020	\$ 6,513,539	\$ 4,698,333	\$ 6,513,539	\$ 4,698,333
2021	8,018,706	4,625,598	8,018,706	4,625,598
2022	8,304,299	4,390,228	8,304,299	4,390,228
2023	6,907,179	4,121,893	6,907,179	4,121,893
2024	6,879,565	3,846,483	6,879,565	3,846,483
2025-2029	33,477,462	14,806,596	33,477,462	14,806,596
2030-2034	29,383,723	7,855,111	29,383,723	7,855,111
2035-2039	21,125,000	2,746,650	21,125,000	2,746,650
2040-2044	2,290,000	772,250	2,290,000	772,250
2045-2049	1,670,000	169,750	1,670,000	169,750
Total	\$ 124,569,473	\$ 48,032,892	\$ 124,569,473	\$ 48,032,892

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

The annual requirements to amortize all Certificates of Obligation and General Obligation Bond Debt outstanding as September 30, 2019 are as follows:					
Certificates of Obligation					
Year Ending	Bonds		Total Primary Government Debt		
September 30,	Principal	Interest	Principal	Interest	
2020	\$ 6,513,539	\$ 4,698,333	\$ 6,513,539	\$ 4,698,333	
2021	8,018,706	4,625,598	8,018,706	4,625,598	
2022	8,304,299	4,390,228	8,304,299	4,390,228	
2023	6,907,179	4,121,893	6,907,179	4,121,893	
2024	6,879,565	3,846,483	6,879,565	3,846,483	
2025-2029	33,477,462	14,806,596	33,477,462	14,806,596	
2030-2034	29,383,723	7,855,111	29,383,723	7,855,111	
2035-2039	21,125,000	2,746,650	21,125,000	2,746,650	
2040-2044	2,290,000	772,250	2,290,000	772,250	
2045-2049	1,670,000	169,750	1,670,000	169,750	
Total	\$ 124,569,473	\$ 48,032,892	\$ 124,569,473	\$ 48,032,892	
Certificates of Obligation					
Year Ending					
September 30,	Principal	Interest	Total		
2020	\$ 8,549,999	\$ 6,188,056	\$ 14,738,055		
2021	10,204,999	6,025,844	16,230,843		
2022	10,595,001	5,688,654	16,283,655		
2023	9,305,000	5,311,981	14,616,981		
2024	9,385,000	4,925,031	14,310,031		
2025-2029	45,685,002	18,504,053	64,189,055		
2030-2034	37,099,999	9,411,653	46,511,652		
2035-2039	24,295,000	2,874,650	27,169,650		
2040-2044	2,290,000	772,250	3,062,250		
2045-2049	1,670,000	169,750	1,839,750		
Total	\$ 159,080,000	\$ 59,871,922	\$ 218,951,922		

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

12. LONG TERM DEBT (continued)

A. GENERAL OBLIGATION AND CERTIFICATE OF OBLIGATION BONDS (continued)

Bonds and certificates of obligation payable were comprised of the following individual issues at September 30, 2018:

	Outstanding Balance September 30, 2019	Less Current Maturities (to be paid in FY 2019-2020)	Long-Term Maturities September 30, 2020
Certificates of Obligation:			
<u>\$5,560,000 Limited Tax Refunding Bonds, Series 2011</u> due in annual principal installments of \$175,000 to \$1,660,000 through February 15, 2022, plus interest at rates ranging from 2% to 5.0%, refunding previously issued bonds.	3,590,000	330,000	3,260,000
<u>\$23,570,000 Certificates of Obligation, Series 2011</u> due in annual principal installments of \$150,000 to 1,840,000 through February 15, 2031, plus interest at rates ranging from 2.0% to 5.0%, for capital projects and road improvements.	17,405,000	1,125,000	16,280,000
<u>\$9,610,000 Limited Tax Refunding Bonds, Series 2012</u> due in annual principal installments of \$120,000 to 1,080,000 through February 15, 2025, plus interest at rates ranging from 2.0% to 3.5%, for debt service savings and to pay cost of issuance of the bond.	5,805,000	1,000,000	4,805,000
<u>\$16,500,000 Certificates of Obligation, Series 2014</u> due in annual principal installments of \$410,000 to 1,175,000 through February 2034, plus interest at rates ranging from 2.0% to 4.5%, for capital projects and improvements to County Facilities.	13,470,000	690,000	12,780,000
<u>\$8,435,000 Limited Tax Refunding Bonds, Series 2014</u> due in annual principal installments of \$30,000 to 1,835,000 through February 2020, plus interest at rates ranging from 2.0% to 5.0%, for debt service savings and to pay issuance costs.	1,840,000	1,840,000	-
<u>\$18,100,000 Limited Tax Refunding, Series 2015</u> due in annual principal installments of \$415,000 to 2,065,000 through February 2028, plus interest at rates ranging from 3.0% to 5.0%, for debt service savings and to pay issuance costs.	15,880,000	1,445,000	14,435,000
<u>\$16,260,000 Certificates of Obligation, Series 2016A</u> due in annual principal installments of \$350,000 to 1,220,000 through February 2036, plus interest at rates ranging from 2.0% to 5.0%, for debt service savings and to pay issuance costs.	14,955,000	620,000	14,335,000
<u>\$21,160,000 Certificates of Obligation, Series 2016B</u> due in annual principal installments of \$400,000 to 1,615,000 through February 2036, plus interest at rates ranging from 2.0% to 5.0%, for debt service savings and to pay issuance costs.	19,610,000	805,000	18,805,000

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

12. LONG TERM DEBT (continued)

A. GENERAL OBLIGATION AND CERTIFICATE OF OBLIGATION BONDS (continued)

Bonds and certificates of obligation payable were comprised of the following individual issues at September 30, 2019:

	Outstanding Balance September 30, 2019	Less Current Maturities (to be paid in FY 2019-2020)	Long-Term Maturities September 30, 2020
<u>\$11,415,000 Certificates of Obligation, Series 2017</u> due in annual principal installments of \$455,000 to 870,000 through February 2038, plus interest at rates ranging from 2.0% to 4.0%, for debt service savings and to pay issuance costs.	11,415,000	-	11,415,000
<u>\$5,510,000 Limited Tax Refunding Bonds, Series 2017</u> due in annual principal installments of \$610,000 to 785,000 through February 2028, plus interest at rates ranging from 2.0% to 4.0%, for debt service savings and to pay issuance costs.	5,510,000	-	5,510,000
<u>\$10,000,000 Venue Tax Revenue Bonds, Series 2017</u> due in annual principal installments of \$195,000 to 360,000 through August 2047, plus interest at rates ranging from 2.0% to 4.0%, for debt service savings and to pay issuance costs.	9,515,000	195,000	9,320,000
<u>\$40,085,000 Certificates of Obligation, Series 2019</u> due in annual principal installments of \$500,000 to 2,915,000 through February 2039, plus interest at rates ranging from 2.0% to 5.0%, for capital improvements and to pay issuance costs.	<u>40,085,000</u>	<u>500,000</u>	<u>39,585,000</u>
Total Certificates of Obligation	<u>159,080,000</u>	<u>8,550,000</u>	<u>150,530,000</u>
Total Debt	159,080,000	8,550,000	150,530,000
Less: Deferred charges on refunding	(711,184)	179,865	(531,319)
Unamortized premium	<u>14,018,027</u>	<u>(733,358)</u>	<u>13,284,669</u>
Total Debt	<u>\$ 172,386,843</u>	<u>\$ 7,996,507</u>	<u>\$163,283,350</u>

Cameron County issued \$40,085,000 Certificates of Obligation, Series 2019 dated August 15, 2019 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair and/or renovation of 1) Dancy Courthouse; 2) County adult and juvenile probation offices; 3) Sheriff's Office; 4) County Father O'Brien Clinic; 5) County Satellite building; 6) Repairs and improvements to County Toll Bridges including the future Flor de Mayo; 7) Construction and repair of county roads including equipment and right of way needed; 8) County parks and related improvements; and to pay costs of issuance costs of Certificates. This issuance had a premium of \$5,888,376. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2039.

Cameron County issued \$11,415,000 Certificates of Obligation, Series 2017 dated October 3, 2017 to pay for contractual obligations to be incurred in connection with the 1) planning, acquisition, construction, equipping, expansion, repair and/or renovation of County public works precinct warehouses and County public works department facilities, including equipment, 2) repairs and improvements to Probation/Detention facilities; 3) land on South Padre Island for park purposes, 4) acquisition of property for County warehouse and administration facilities and parking, and 5) payment of costs of issuance of the Certificates. This

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

12. LONG TERM DEBT (continued)

A. GENERAL OBLIGATION AND CERTIFICATE OF OBLIGATION BONDS (continued)

issuance had a premium of \$793,035. The annual interest rates range from 2.0% to 4.0%. Interest accrues semiannually and the bonds mature in fiscal year 2038.

Cameron County issued \$5,510,000 Limited Tax Refunding, Series 2017 dated October 3, 2017 to pay for the purpose of providing for the payment of a settlement agreement related to and in complete satisfaction of certain litigation of the County and the payment of costs of issuance of the Bonds. This issuance had a premium of \$565,283. The annual interest rates range from 2.0% to 4.0%. Interest accrues semiannually and the bonds mature in fiscal year 2028.

Cameron County issued \$10,000,000 Venue Tax Revenue Bonds, Series 2017 dated October 17, 2017 to pay for the purpose of providing for the payment the renovation, planning, acquisition, development, construction, equipment and expansion of the Sea and Space Amphitheater, the South Texas Eco-Tourism Center and any related infrastructure and the payment of costs of issuance of the Bonds. The voters of Cameron County approved these two Venue propositions and authorized the County to levy Venue taxes to secure payment of these Bonds. Taxes approved for tax levy consist of a) 2.0% hotel occupancy tax (except in the City of South Padre Island where a .5% tax exists) and b) 5.0% tax on the rental of short term vehicles. This issuance had a premium of \$910,680. The annual interest rates range from 2.0% to 4.0%. Interest accrues semiannually and the bonds mature in fiscal year 2047.

Cameron County issued \$16,260,000 Certificates of Obligation, Series 2016A dated September 1, 2016 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair and/or renovation of 1) Dancy Courthouse, including Terra Cotta; 2) Wells Fargo Building for County offices; 3) County IT Center relocation; 4) Vehicle Maintenance Building; 5) Precinct offices and warehouses; 6) Judicial and Administrative facilities renovation; 7) County Jail; 8) Darrell Hester Facility; 9) County buildings roof repair/replacement; 10) Rural street lights and to pay costs of issuance costs of Certificates. This issuance had a premium of \$2,403,962. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2036.

Cameron County issued \$21,160,000 Certificates of Obligation, Series 2016B dated September 1, 2016 for the purpose of providing for the payment of contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair, and/or renovation of County Parks, including Isla Blanca Park, Andy Bowie Park, EK Atwood Park, Olmito Community Park and to pay costs of issuance of the Certificates. This is a debt obligation issued by Cameron County utilizing county long term borrowing power that will be paid by Cameron County Parks System, a business-type activity fund. This Obligation was issued by Cameron County and is listed as County debt and in the Enterprise Fund Debt Obligation as County Park's activity will fulfill this obligation. This issuance had a premium of \$3,390,116. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2036.

Cameron County issued \$16,500,000 Certificates of Obligation, Series 2014 dated March 13, 2014 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair and/or renovation of certain public property specifically improvements/rehabilitation to the judicial courthouse, the Sheriff's building, Dancy Courthouse, Carrizales Rucker Detention Center, BISD acquired buildings, Joe G Rivera and Aurora de la Garza building and replacement of Old County Jail cell doors. Construction projects included courtrooms at the Detention Center and improvements or construction of a new animal shelter and rehabilitation/improvements to County roads.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

12. LONG TERM DEBT (continued)

A. GENERAL OBLIGATION AND CERTIFICATE OF OBLIGATION BONDS (continued)

Cameron County issued \$23,570,000 Certificates of Obligation, Series 2011 dated June 9, 2011 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, and/or renovation of certain public property, specifically being the roof renovations/replacements at Detention Center 1 and 2 and other County buildings, as well as terra cotta improvements at the Dancy Courthouse; air condition units or a chiller system for the Carrizales Rucker Detention Center, County Jail shower replacements; County Sheriff's Office chiller system; improvements to the old County Jail, Lucio Clinic renovation; Judicial Courthouse improvements and County Judicial computer system software; expansion costs for the Veteran's Trade Bridge; planning, traffic and revenue studies, schematic and environmental studies for the future Flor de Mayo Bridge; sidewalk and canopy improvements at the Gateway International Bridge; toll collection system upgrade for the international bridge system; acquisition of land and construction of a County Annex Building in Los Fresnos; acquisition of land and construction of a Community Center in Olmito; street light infrastructure improvements; improvements at the Pedro "Pete" Benavides County Park and Browne Road Social Service Center; constructing road improvements including improvements to Primera Road, San Jose Ranch Road, Old Alice Road, Vermillion Road, the U.S. 77 Parallel Corridor Project; acquisition of the Pacheco Building across the Dancy Courthouse and renovations to said building; improvements to the Laiseca Store Building and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, architectural and engineering); and to pay costs of issuance of the Certificates. Capital improvement costs for the International Toll Bridge System are \$4,494,000 and this business activity debt is recognized in the Enterprise Fund Debt Obligation. Cameron County utilized long term borrowing for debt financed capital improvements for proprietary funds for the International Toll Bridge and Parks System. This issuance had a premium of \$531,156. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2031.

ENTERPRISE FUND DEBT OBLIGATION

Certificates of Obligations issued by Cameron County for capital improvements of **International Toll Bridge** which will be paid by this Enterprise Fund including interest payments are as follow:

YEAR ENDING SEPTEMBER 30,	PRINCIPAL	INTEREST	AMOUNT
2020	\$ 696,000	\$ 374,325	\$1,070,325
2021	760,273	340,638	1,100,911
2022	799,082	302,764	1,101,846
2023	839,799	261,792	1,101,591
2024	880,276	220,068	1,100,344
2025-2029	3,948,241	502,510	4,450,751
2030-2031	686,443	32,550	718,993
Unamortized Costs	59,805	-	59,805
TOTAL	\$ 8,669,919	\$ 2,034,647	\$ 10,704,566

Cameron County issued \$21,160,000 Certificates of Obligation, Series 2016B dated September 1, 2016 for the purpose of providing for the payment of contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair, and/or renovation of County Parks, including Isla Blanca Park, Andy Bowie Park, EK Atwood Park, Olmito Community Park and to pay costs of issuance of the Certificates. This is a debt obligation issued by Cameron County utilizing county long term borrowing power that will be paid by Cameron County Parks System, a proprietary fund. This issuance had a premium of \$3,390,116. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2036.

The County issued Certificates of Obligation, Series 2011 in the amount of \$23,570,000 on June 1, 2011. These 2011 CO's included funds of \$1,897,600 to be used for the payment of contractual obligations to be

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

12. LONG TERM DEBT (continued)

ENTERPRISE FUND DEBT OBLIGATION (continued)

incurred in connection with the construction of a Community Center in Olmito and for improvements to Benavides County Park and Browne Road Social Service Center. This is a debt obligation issued by Cameron County utilizing county long term borrowing power that will be paid by Cameron County Parks System, a proprietary fund.

Certificates of Obligations issued by Cameron County for capital improvements of **Cameron County Parks System** which will be paid by this Enterprise Fund including interest payments are as follow:

<u>YEAR ENDING SEPTEMBER 30,</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>AMOUNT</u>
2020	\$ 1,340,461	\$ 1,115,398	\$ 2,455,859
2021	1,426,021	1,059,609	2,485,630
2022	1,491,619	995,662	2,487,281
2023	1,558,022	928,295	2,486,317
2024	1,625,159	858,480	2,483,639
2025-2029	8,259,297	3,194,947	11,454,244
2030-2034	7,029,834	1,523,994	8,553,828
2035-2036	3,170,000	128,000	3,298,000
Unamortized Costs	2,895,088	-	2,895,088
TOTAL	\$28,795,501	\$ 9,804,385	\$38,599,886

B. CAPITAL LEASES

The annual requirements to retire general non-bonded debt outstanding at September 30, 2019, are as follows:

	Capital Leases
Changes in General Capital Leases Debt	Debt
Capital Leases payable at October 1, 2018	\$ 6,974,580
General Governmental Debt Issued	2,377,457
Enterprise Debt Issued	716,178
General Governmental Debt Retired	(2,840,051)
Enterprise Debt Retired	(374,906)
Capital Lease payable at September 30, 2019	\$ 6,853,258

The annual requirements to retire general non-bonded debt outstanding at September 30, 2019 are reported in Note 7.

C. ADVANCED REFUNDING AND DEFEASED DEBT

Cameron County issued \$8,435,000 Limited Tax Refunding Bonds Series 2014 dated October 15, 2014 for the purpose of refunding outstanding obligations of the County, for debt service savings and to pay costs of issuance

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

12. LONG TERM DEBT (continued)

C. ADVANCED REFUNDING AND DEFEASED DEBT (continued)

of the Bonds. The proceeds were used to refund outstanding Certificates of Obligation Series 2005 \$590,000, Limited Tax Refunding Bonds, Series 2005 \$8,075,000 and Unlimited Tax Road Bonds, Series 2005 \$425,000 carrying an initial principal amount of \$9,090,000. The net proceeds realized from this issuance were \$9,304,497 which includes a premium of \$921,295, issuance cost, underwriter's fees and escrow agent fees of \$180,722 and an Issuer contribution of \$128,924. Net present value savings of \$711,199 were realized as a result of this Refunding.

The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2014 have been deposited into the "Escrow Fund", as defined in the Escrow Agreement between the Issuer and Escrow Agent. Investments are authorized for purchase of obligations of the United States and obligations of agencies or instrumentalities of the United States. By the deposit of the Federal Securities and cash with Escrow Agent pursuant to Escrow Agreement, the Refunded Obligations are deemed to be paid in full and considered as a defeasance in accordance with law.

On March 3, 2015 Cameron County issued \$18,100,000 Limited Tax Refunding Bonds, Series 2015 for the purpose of refunding certain obligations of the county. Obligations refunded were Unlimited Tax Road Bonds, Series 2005 \$525,000, Certificates of Obligation, Series 2007 \$5,645,000, Certificates of Obligations, Series 2008 \$10,490,000 and Unlimited Tax Road Bonds, Series 2008 \$1,675,000 with interest rates ranging from 3.00% to 5.00%. The Bonds were sold for a purchase price of \$20,339,119 representing the principal amount of the Bonds of \$18,100,000 (which is less than the principal refunded bonds of \$18,345,000), plus a premium of \$2,338,519, less an Underwriters' discount of \$99,399. County's contribution of \$177,529 and issuance costs, paying and escrow agent fees accounted for a total of \$20,332,410 being deposited with Escrow Agent into the Escrow Fund in accordance with Escrow Agreement. This refunding resulted in a net present value savings of \$1,587,781 and a gross savings of \$1,903,134.

The net proceeds of \$20,332,410 have been verified and deposited pursuant to Escrow Agreement. Accuracy and sufficiency of such amounts as deposited has been confirmed by Financial Advisor and investments are to be made only in U.S. Treasury Securities and obligations of agencies or instrumentalities of the United States. Pursuant to the Escrow Agreement these refunded obligations are no longer outstanding or unpaid.

On June 07, 2012, the County Issued Limited Tax Refunding Bonds Series 2012 in the amount of \$9,610,000 with interest rates ranging from 2.0% to 3.5%. The proceeds were used to refund \$6,635,000 of outstanding Certificates of Obligation, Series 2005 and \$2,420,000 outstanding Certificates of Obligation, Series 2004, with interest rates ranging from 2.0% - 4.5%. The 2012 refunding bonds carried an initial principal amount of \$9,610,000 but were sold at a net premium of \$437,592. After the County contributed \$59,498 and after paying issuance cost, insurance premium, and underwriting fees of \$241,518 the net proceeds were \$9,865,572.

The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2012 have been deposited in the Escrow Fund to refund the Refunded Obligations. The accuracy and sufficiency of such deposits to make payments has been confirmed by the financial advisor and such amounts will be held in an escrow fund under an Escrow Agreement dated September 1, 2012 between the Issuer and the Escrow Agent. All investments are to be made only in U.S. Treasury Securities and all such receipts will be applied to the payment of principal of and interest on the Refunded Obligations or will be held uninvested as cash in the Escrow Fund until the next date for payment of interest on the Refunded Obligations. The advance refunding has met the requirements of an in-substance debt defeasance and the Refunded Obligations are deemed to have been fully paid and no longer outstanding, except for the purpose of receiving payments from the deposited bond proceeds and any cash held for such purpose by the Escrow Agent for the Refunded Obligations and such Refunded Obligations will not be deemed as being outstanding obligations of the County payable from taxes nor for the purpose of applying any limitation on the issuance of debt. The purpose of this Refunding was to restructure debt service payments, to obtain net present value savings of \$576,928 and for the payment of related Refunding Bond issuance costs.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

12. LONG TERM DEBT (continued)

C. ADVANCED REFUNDING AND DEFEASED DEBT (continued)

On June 1, 2011 the County issued Limited Tax Refunding Bonds, Series 2011 in the amount of \$5,560,000 to refund the Certificates of Obligation, Series 2002, Unlimited Tax Road Bonds, Series 2002 and the Certificates of Obligation, Series 2004, in the amounts of \$4,910,000, \$675,000 and \$50,000, respectively. The 2011 refunding bonds carried an initial principal amount of \$5,560,000 but were sold at a net premium of \$398,122 with accrued interest of \$17,849. After the County contributed \$99,707 and after paying issuance cost of \$157,137 and \$17,849 of accrued interest, the net proceeds were \$5,918,541.

The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2011 have been deposited in the Escrow Fund to refund the Refunded Obligations. The accuracy and sufficiency of such deposits to make payments has been confirmed by the financial advisor and such amounts will be held in an escrow fund under an Escrow Agreement dated June 1, 2011 between the Issuer and the Escrow Agent. All investments are to be made only in U.S. Treasury Securities and all such receipts will be applied to the payment of principal of and interest on the Refunded Obligations or will be held uninvested as cash in the Escrow Fund until the next date for payment of interest on the Refunded Obligations. The advance refunding has met the requirements of an in-substance debt defeasance and the Refunded Obligations are deemed to have been fully paid and no longer outstanding, except for the purpose of receiving payments from the deposited bond proceeds and any cash held for such purpose by the Escrow Agent for the Refunded Obligations and such Refunded Obligations will not be deemed as being outstanding obligations of the County payable from taxes nor for the purpose of applying any limitation on the issuance of debt. The purpose of this Refunding was to restructure debt service payments, net present value savings of \$140,086 and for the payment of related Refunding Bond issuance costs.

D. BUSINESS-TYPE ACTIVITIES

Revenue Bonds and Certificates of Obligation

International Toll Bridge System

Cameron County issued \$7,950,000 International Toll Bridge System Revenue Bonds, Series 1998 on September 10, 1998, the final debt issuance for the construction of Veterans International Bridge. Proceeds from the \$7,950,000 Cameron County, Texas International Toll Bridge System Revenue Bonds, Series 1998 were placed in the construction fund. Total debt issued for the construction of the Veterans International Bridge project totaled \$17,630,000. This debt was retired as of September 2019.

The changes in Business-type activities total debt are summarized as follows:

Debt payable at October 1, 2018	\$ 615,000
Debt retired	(615,000)
Debt payable at September 30, 2019	<u>\$ -</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

12. LONG TERM DEBT (continued)

D. BUSINESS-TYPE ACTIVITIES (continued)

Advance Refunding

On March 3, 2015 Cameron County issued \$18,100,000 Limited Tax Refunding Bonds, Series 2015 for the purpose of refunding certain obligations of the county. Obligations refunded were Unlimited Tax Road Bonds, Series 2005 \$525,000, Certificates of Obligation, Series 2007 \$5,645,000, Certificates of Obligations, Series 2008 \$10,490,000 and Unlimited Tax Road Bonds, Series 2008 \$1,675,000 with interest rates ranging from 3.00% to 5.00%. The Bonds were sold for a purchase price of \$20,339,119 representing the principal amount of the Bonds of \$18,100,000 (which is less than the principal refunded bonds of \$18,345,000), plus a premium of \$2,338,519, less an Underwriters' discount of \$99,399. County's contribution of \$177,529 and issuance costs, paying and escrow agent fees accounted for a total of \$20,332,410 being deposited with Escrow Agent into the Escrow Fund in accordance with Escrow Agreement. This refunding resulted in a net present value savings of \$1,587,781 and a gross savings of \$1,903,134. The refunded Certificates of Obligation Series 2008 provided funding for the International Toll Bridge and a portion of the principal Obligation is included in the Series 2015 Refunding. The Certificates of Obligation, Series 2007 \$5,645,000 were included in the \$18,100,000 Limited Tax Refunding Bonds, Series 2015. Series 2007 Certificates of Obligation were issued to provide funding for Cameron County Parks improvement; these Obligations are payable from Business Type Activities.

The net proceeds of \$20,332,410 have been verified and deposited pursuant to Escrow Agreement. Accuracy and sufficiency of such amounts as deposited has been confirmed by Financial Advisor and investments are to be made only in U.S. Treasury Securities and obligations of agencies or instrumentalities of the United States. Pursuant to Escrow Agreement these refunded obligations are no longer outstanding or unpaid.

Certificates of Obligation

Cameron County issued \$23,570,000 Certificates of Obligation, Series 2011 dated June 9, 2011 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, and/or renovation of certain public property, specifically being the roof renovations/replacements at Detention Center 1 and 2 and other County buildings, as well as terra cotta improvements at the Dancy Courthouse; air condition units or a chiller system for the Carrizales Rucker Detention Center, County Jail shower replacements; County Sheriff's Office chiller system; improvements to the old County Jail, Lucio Clinic renovation; Judicial Courthouse improvements and County Judicial computer system software; expansion costs for the Veteran's Trade Bridge; planning, traffic and revenue studies, schematic and environmental studies for the future Flor de Mayo Bridge; sidewalk and canopy improvements at the Gateway International Bridge; toll collection system upgrade for the international bridge system; acquisition of land and construction of a County Annex Building in Los Fresnos; acquisition of land and construction of a Community Center in Olmito; street light infrastructure improvements; improvements at the Pedro "Pete" Benavides County Park and Browne Road Social Service Center; constructing road improvements including improvements to Primera Road, San Jose Ranch Road, Old Alice Road, Vermillion Road, the U.S. 77 Parallel Corridor Project; acquisition of the Pacheco Building across the Dancy Courthouse and renovations to said building; improvements to the Laiseca Store Building and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, architectural and engineering); and to pay costs of issuance of the Certificates. Capital improvement costs for the International Toll Bridge System are \$4,494,000 and Cameron County Parks System are \$1,897,600. Cameron County utilized long term borrowing for debt financed capital improvements for proprietary funds for the International Toll Bridge and Parks System. This debt is recognized in the proprietary funds as outstanding debt obligations. This issuance had a premium of \$531,156. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2031. Certificate of Obligation Series 2011 remaining International Toll Bridge Debt (Enterprise Debt) consists of a principal balance of \$3,318,765 as of September 30, 2019.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

12. LONG TERM DEBT (continued)

D. BUSINESS-TYPE ACTIVITIES (continued)

Certificates of Obligations issued by Cameron County for capital improvements of *International Toll Bridge* including interest payments are as follow:

YEAR ENDING SEPTEMBER 30,	PRINCIPAL	INTEREST	AMOUNT
2020	\$ 696,000	\$ 374,325	\$1,070,325
2021	760,273	340,638	1,100,911
2022	799,082	302,764	1,101,846
2023	839,799	261,792	1,101,591
2024	880,276	220,068	1,100,344
2025-2029	3,948,241	502,510	4,450,751
2030-2031	686,443	32,550	718,993
Unamortized Costs	59,805	-	59,805
TOTAL	\$ 8,669,919	\$ 2,034,647	\$ 10,704,566

Cameron County Parks

Cameron County issued \$21,160,000 Certificates of Obligation, Series 2016B dated September 1, 2016 for the purpose of providing for the payment of contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair, and/or renovation of County Parks, including Isla Blanca Park, Andy Bowie Park, EK Atwood Park, Olmito Community Park and to pay costs of issuance of the Certificates. This is a debt obligation issued by Cameron County utilizing county long term borrowing power that will be paid by Cameron County Parks System, a proprietary fund. This issuance had a premium of \$3,390,116. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2036.

The County issued Certificates of Obligation Series 2011 in the amount of \$23,570,000 on June 1, 2011. These 2011 CO's included funds of \$1,897,600 to be used for the payment of contractual obligations to be incurred in connection with the construction of a Community Center in Olmito and for improvements to Benavides County Park and Browne Road Social Service Center. This is a debt obligation issued by Cameron County utilizing county long term borrowing power that will be paid by County Parks, a proprietary fund.

Certificates of Obligations issued by Cameron County for capital improvements of *Cameron County Parks System* including interest payments are as follow:

YEAR ENDING SEPTEMBER 30,	PRINCIPAL	INTEREST	AMOUNT
2020	\$ 1,340,461	\$ 1,115,398	\$ 2,455,859
2021	1,426,021	1,059,609	2,485,630
2022	1,491,619	995,662	2,487,281
2023	1,558,022	928,295	2,486,317
2024	1,625,159	858,480	2,483,639
2025-2029	8,259,297	3,194,947	11,454,244
2030-2034	7,029,834	1,523,994	8,553,828
2035-2036	3,170,000	128,000	3,298,000
Unamortized Costs	2,895,088	-	2,895,088
TOTAL	\$28,795,501	\$ 9,804,385	\$38,599,886

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

13. RISK MANAGEMENT

The County is exposed to various risks of loss relating to general liability, the accidental risk of loss of real and personal property, damage to County assets, errors and omissions, and personal risks which relate to workers' compensation. The County implements a number of risk strategies such as participating in risk pools, purchasing commercial insurance, self-insurance with specific and aggregate stop-loss insurance, and full self-insurance to manage those listed risks. Amounts of coverage for these types of risk have not been subject to a significant reduction in the current year. The County purchases \$500,000 in coverage for public employee theft, forgery or alteration, fraud and dishonesty blanket bond through Massachusetts Bay Insurance Company.

A. WORKERS' COMPENSATION INSURANCE

The County is self-insured for Workers' Compensation Insurance administered by the Texas Association of Counties (TAC). TAC's Workers' Compensation Self-Insurance Fund was created to enable each county or county related governmental entity to provide for self-insurance. The County participates under an agreement between political subdivisions to cover risk pursuant to the provisions of Chapter 791 and 2259 of the Texas Government Code and Chapter 504 of the Texas Labor Code. County participates in this self-funded Pool as an alternative to commercial insurance. TAC's Workers' Compensation Insurance Program provides medical and indemnity payments, as required by law, for job related injuries up to the State's statutory limits. Interfund premiums for workers' compensation are determined by position class code, at actuarially determined rates. The policy renews annually on January 1. The plan-year is reported on a calendar year basis. The County's 2017 calendar year contribution was \$312,250.

The following is a schedule of premiums paid and claims incurred:

Calendar Year	Workers' Compensation Insurance Premium Paid	Workers' Compensation Insurance Claims Paid	Claims (Over) Under Premium Paid
2016	\$ 428,441	\$ 325,356	\$ 103,085
2017	\$ 328,194	\$ 280,450	\$ 47,744
2018	\$ 312,250	\$ 283,438	\$ 28,812

B. OTHER INSURANCE

The County is also a member of a risk pool for automobile, general liability, and property and casualty insurance. As a member of the pool, the County would incur a liability only if the pool's operations become insolvent. General liability policy and automobile liability policy have a plan anniversary date of July 1st. The following are the coverage limits of the policies:

C. AUTOMOBILE LIABILITY COVERAGE

<u>Bodily Injury</u>	<u>Property Damage</u>	<u>Personal Injury Protection</u>
\$100,000 per person	\$100,000 per occurrence	\$5,000 per person
\$300,000 per occurrence		
-Coverage for County-owned vehicles		-Coverage for non-owned and hired vehicles
-Personal injury protection for specified vehicles		-Limited Mexico coverage
		-The deductible is \$1,000 per occurrence.

The annual premium is \$186,356 for automobile liability and \$77,168 for automobile physical damage for the period July 1, 2019 through July 1, 2020. Insurance premium provides coverage for 674 vehicles including utility trailers and enclosed trailers. No settlements exceeded insurance coverage during the past three years.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

13. RISK MANAGEMENT (continued)

D. COMPREHENSIVE GENERAL LIABILITY COVERAGE

<u>Bodily Injury</u>	<u>Property Damage</u>	<u>Employee Benefits</u>	<u>Personal and Adv. Injury Liability</u>
\$100,000 per person	\$100,000 per occurrence	\$500,000 per occurrence	\$500,000 per person
\$300,000 per occurrence			\$500,000 per offense aggregate

The deductible is \$5,000 per occurrence. The annual premium is \$62,559 for the period July 1, 2019 through July 1, 2020. No settlements exceeded insurance coverage during the past three years.

E. PROPERTY AND CASUALTY COVERAGE

The property and casualty insurance covers buildings, structures, and personal property, including coverage extensions for earth movement, flood, account receivables, valuable records, demolition, increased costs of construction, transit, business interruption, mobile equipment, builder's risk, and loss of income. Specifically excluded is coverage for fine arts, physical damage to owned automobiles and leasehold interests. Each type of asset covered has specific liability limits and deductibles.

F. EMPLOYEE HEALTH AND LIFE BENEFITS

On May 1, 1989, Cameron County established a limited risk management program for health and life benefits provided to active and retired employees and their dependents. Premiums are paid into the Internal Service Fund (Health and Life Benefits Fund) by all funds through payroll contributions and are available to pay claims, administrative costs, and claims reserves. Administrative costs include the cost of individual stop loss insurance (\$200,000 per insured) and aggregate stop loss insurance (determined by the monthly number of insured lives, at a specified dollar value times twelve), as well as fees charged by a Third Party Administrator (TPA).

Premiums are based upon coverage for the defined fixed administrative fees and the per capita costs of anticipated aggregate health care spending for the upcoming year. Medical costs have increased by .59% in comparison to FY16 levels when costs increased by 16.0%. Historically the most significant increases have been in pharmaceutical expenses. The majority of the County's employee population is predominately male and the dependent coverage is predominately female with an average of between 25 to 41 years of age.

Cameron County continues to promote Wellness Plans and Preventative Care by annual screenings, physical exams and health fairs. Currently, the Fund's board is examining program saving measures, greater participation of the plan users, and alternate plans for provision of service to insure the financial well-being of the program as well as maintaining the ability to provide the level of care desired by the County and increasing the county contribution for all employees. Transfers of \$2,720,119 were needed from General Fund, Road & Bridge and Enterprise Funds to meet medical obligations. This is a significant increase when compared to FY18 when a transfer of \$1,324,253 was needed. The County's contribution for employee coverage was \$6,600 in fiscal year 2019. County contribution for FY20 was increased to \$7,200 per employee in efforts to reach a better funding level based on medical trends.

During fiscal year 2019, a total of \$13,779,566 was paid in benefits and \$2,308,374 was paid in administrative costs. Estimated claims payable, based upon claims filed and estimated unfiled claims at year end, totaled \$65,956 as of September 30, 2019. Changes in the balances of claims liabilities during the past three years follow:

	<u>Fiscal Year</u> <u>2018-2019</u>	<u>Fiscal Year</u> <u>2017-2018</u>	<u>Fiscal Year</u> <u>2016-2017</u>
Unpaid claims, beginning of fiscal year	\$ 301,843	\$ 391,131	\$ 526,814
Incurred claims (including incurred but not reported)	13,543,679	12,555,001	12,209,068
Payments of claims	(13,779,566)	(12,644,289)	(12,344,751)
Unpaid claims, end of fiscal year	<u>\$ 65,956</u>	<u>\$ 301,843</u>	<u>\$ 391,131</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

13. RISK MANAGEMENT (continued)

G. PUBLIC OFFICIALS AND LAW ENFORCEMENT LIABILITY

The County self-insures its activities that are normally covered with public officials (errors and omissions) insurance and law enforcement liability insurance. Lawsuits involving wrongful termination, sexual harassment, and breach of contract are typically covered through Public Officials Insurance; whereas, civil rights violations, illegal search and wrongful incarceration are covered by Law Enforcement Liability Insurance. Since the County is self-insured in these areas of liability, there are no exclusions. Insurance policies purchased from private insurance companies could exclude certain coverages that would leave the County uninsured. Therefore, the lawsuits listed below may or may not have been specifically covered by an acquired insurance policy. Because the County is self-insured with regards to law enforcement liability and public officials liability, all settlements exceed insurance coverage amounts. The County is currently defending against various lawsuits concerning Public Officials and Law Enforcement Liability. While the final outcome of these lawsuits cannot be certain, the County has reserved \$500,000 to provide for a contingency in cases in which the County may be adversely ruled upon.

H. ENTERPRISE ACTIVITY COVERAGE

The System maintains insurance coverage for fire, extended coverage, loss of revenue, accounts receivable, earthquake, flood, named storm and malicious mischief, and toll equipment coverage. Vehicles are self-insured as to comprehensive collision coverage; however, auto liability coverage is provided through the Texas Association of Counties in amounts above the legal requirements. The County insures the bridge spans for property damage in amounts less than the historical cost of each bridge through Zurich American Insurance Company. Insurance coverage period is from 7/1/19 – 7/1/20.

The Gateway International Bridge has \$15,000,000 in coverage for the bridge span property damage and \$7,119,740 for use and occupancy coverage protecting from loss of revenues. The Free Trade Bridge at Los Indios has \$15,000,000 to cover property damage to the bridge spans and \$2,444,246 for use and occupancy coverage protecting from loss of revenues. The Veteran's International Toll Bridge also has \$15,000,000 to cover property damage to the bridge spans and \$9,581,765 for use and occupancy coverage protecting from loss of revenues. The maximum coverage for loss or damage per occurrence or in the aggregate by the peril of earthquake, flood or named storm is \$64,145,751. A significant portion of the amounts capitalized in toll bridges and approaches constitute non-construction costs such as environmental assessments, presidential permits, U.S. Coast Guard Permits, legal, engineering, geotechnical surveying, archeological examination, as well as land and site preparation. Most of these costs will not recur should a bridge span need replacement or repair. In addition, private engineering firms structurally inspect all international bridges. Windstorm and Hail insurance coverage is included under the Property and Catastrophe Insurance coverage provided by Lloyds of London, Velocity Risk Underwriters and various other companies for excess costs.

14. COMMITMENTS AND CONTINGENCIES

A. LITIGATION

The County is presently a defendant in various lawsuits. While the County plans to vigorously defend itself, legal counsel for the County cannot assess the loss, if any, that may result from unfavorable judgments against the County.

The County is a defendant in cases involving law enforcement operations. These cases deal with allegations of civil rights violations and prisoner civil rights violations. State court cases allege false imprisonment, failure to follow due process, discrimination lawsuit, wrongful termination, fraud and civil conspiracy. The County does not anticipate these to be "cases of liability." Resolution of these matters are pending and financial impact to the County is not known at this time.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

14. COMMITMENTS AND CONTINGENCIES (continued)

A. LITIGATION (continued)

Cameron County is a defendant in several cases involving employment related litigation, civil rights, wrongful termination, constitutional violations and due process. The outcome of these lawsuits are not known and financial impact to the County, while undeterminable, is not expected to be material in any event. In the unlikely event of adverse finding to the County, cases would be appealed to the 13th Court of Appeals. The County has Committed Fund Balance of \$500,000 for any pending litigation claims.

Cameron County is a defendant where plaintiffs seek compensatory damages alleging defendant used excessive force, deliberate indifference and bystander liability where defendant is deceased. The applicable liability standard of deliberate indifference to the medical needs of an inmate is an exceedingly high standard for a plaintiff to prevail upon and the County has vigorously defended itself. Any potential liability to County is low at this time.

INTERLOCAL AGREEMENTS

B. Harlingen, Texas and San Benito, Texas

On June 3, 1991, Cameron County entered into an agreement with the Cities of San Benito, Texas and Harlingen, Texas, whereby the County would finance, construct and operate an international toll bridge located at Los Indios, Texas approximately eight miles south of both communities. The revenue bonds issued are payable from the revenues of the County's Toll Bridge System. Each of the cities has agreed to pay the lesser of \$200,000 annually, or 25% of any deficiency in annual debt service requirements, net operating losses not including depreciation, and any capital equipment not paid for with bond proceeds.

Any surplus remaining after payment of operations, debt service, or capital equipment purchases, in excess of 140% of the average annual debt service requirements of outstanding Los Indios Toll Bridge Bonds, will be distributed 25% to each city and 50% to the County. The Free Trade Bridge at Los Indios opened November 1, 1992. The results of operations for the Free Trade Bridge at Los Indios for the period ending September 30, 2019 produced a \$1,398,426 surplus as defined by the interlocal agreement. Distributions to the cities are done on a monthly basis with final adjustments after year end closing. Cities of San Benito and Harlingen each received a surplus distribution of \$349,607.

Brownsville, Texas

On January 12, 1990, the County entered into an agreement with the City of Brownsville, Texas, whereby the County would finance, construct and operate an international toll bridge located in Southeast Brownsville, Texas, approximately two miles east of Gateway International Toll Bridge. Revenue bonds issued are payable from the revenues of the County's Toll Bridge System. The City of Brownsville, Texas agreed to pay the lesser of \$400,000 annually, or 50% of any deficiency in annual debt service requirements, net operating losses not including depreciation, and any capital equipment not paid for with bond proceeds. Any surplus remaining after payment of operations, debt service, or capital equipment purchases, in excess of 140% of the average annual debt service requirements of outstanding Toll Bridge Bonds, will be distributed equally between the City and County. The bridge opened in April 1999. During the period of bridge construction, the City and County paid the net annual debt service and such payments were recorded as contributed capital. The results of operations for the Veterans Bridge for the year ended September 30, 2019 produced a distribution to City of Brownsville of \$3,097,696.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

14. COMMITMENTS AND CONTINGENCIES (continued)

B. Harlingen, Texas and San Benito, Texas (continued)

The following is a summary of the interlocal transactions between the City of Brownsville, Texas and the County for the past nine (9) years:

Surplus Distributed from Operations			
Year Ended	Cameron	City of	Total Surplus
September 30,	County	Brownsville	(Deficiency)
2019	\$ 3,097,696	\$3,097,696	\$ 6,195,392
2018	2,664,756	2,664,756	5,329,512
2017	2,552,857	2,552,857	5,105,714
2016	2,411,486	2,411,486	4,822,972
2015	1,876,662	1,876,662	3,753,324
2014	1,825,714	1,825,714	3,651,428
2013	1,288,520	1,288,520	2,577,040
2012	1,554,861	1,554,861	3,109,722
2011	1,528,935	1,528,935	3,057,870
	<u>\$ 18,801,487</u>	<u>\$ 18,801,487</u>	<u>\$ 37,602,974</u>

Cameron County Regional Mobility Authority (CCRMA)

On April 11, 2006 the County entered into an agreement with the Cameron County Regional Mobility Authority (CCRMA) whereby the County would provide a loan of \$250,000 for the purpose of assisting the CCRMA in its organizational efforts. Up through year ending September 30, 2013, the Cameron County Auditor's office oversaw all financial transactions for CCRMA. As of October 1, 2013, CCRMA, although a component unit of Cameron County, has dedicated financial staff for all their operations. On May 23, 2006 the County and the CCRMA entered into another agreement to prepare route analysis, schematic design and environmental assessment to include a finding of no significant impact for the North Rail Relocation Project and the FM 509 extension between its current termination point and Expressway 77. The funds for the work were provided by Cameron County through Project Road Map. CCRMA aggressively continues to work with Texas Department of Transportation and local entities on a number of transportation projects: West Parkway in Brownsville, East Loop SH32, 2nd Access to South Padre Island area, Port Isabel Access Road, FM509 and SH550 Phase II and Phase III and I-69/US77. The receivable balance on the April 2006 loan is \$167,500.

On June 6, 2012 and June 7, 2012 the County and CCRMA approved and entered into the SSH 550 Funding and Development Agreement (the "550 Agreement"). The 550 Agreement designates CCRMA as the owner of the Project and as the operator and the party responsible for maintenance of the Project. On August 8, 2012, Cameron County issued \$40,000,000 Revenue and Tax Bonds, Series 2012, providing funding for the Project and as a condition for such funding, the CCRMA is obligated to repay the funding together with interest on the unpaid principal balance. The debt will be reported on the CCRMA financial statements. The CCRMA has pledged to the County Pledged revenues in accordance with the "SH550 Project Agreement." CCRMA is responsible for providing annual operating, maintenance, and capital budgets to the County and for funding various reserves as established in the Trust agreement. In December 2016 through an advanced funding \$14.3 Million in bond were refunded. As of September 2019, \$25.6million remain outstanding.

On January 29, 2014, County Commissioners Court adopted an order authorizing the issuance of Bonds, pursuant to an agreement, by and between the County and The Bank of New York Mellon Trust Company, N.A., Dallas Texas as trustee dated as of August 2012 and as amended as of February 1, 2014. On March 1, 2014, Cameron County issued \$5,000,000 Revenue and Tax Bonds, Series 2014 (State Highway 550 Project) on behalf of CCRMA. The \$5,000,000 Revenue and Tax Bonds, Series are issued as Completion Obligations

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

14. COMMITMENTS AND CONTINGENCIES (continued)

Cameron County Regional Mobility Authority (CCRMA) (continued)

for the purpose of providing payment for final costs incurred with the design, planning, construction and equipping of the SH550 Direct Connector Project. These bonds are parity obligations with the County's \$40,000,000 "Revenue and Tax Bonds, Series 2012." Through this issuance, the County will provide the necessary funding for completion of the "SH550 Direct Connector Project" and as a condition of this funding, CCRMA is obligated to repay the funding together with interest on the unpaid principal balance of the Project funding at the same stated rates of interest the County will pay on the Bonds. As part of this SH550 Direct Connector Project, CCRMA has pledged to the County the pledged revenues. The County has assigned its right to such Pledged Revenues to the Trustee pursuant to the Order and the Trust Agreement. In December 2016, \$695,000 of the bonds were advance refunded. As of September 2019, \$4.2 million remain outstanding.

On February 26, 2015, Cameron County Commissioners Court adopted a "CERTIFICATE FOR ORDER" authorizing the issuance of "Cameron County, Texas Revenue and Tax Bonds, Series 2015 (State Highway 550 Project)", levying an annual ad valorem tax; entering into a second amendment to Trust Agreement, second amendment to SH550 Funding and Development Agreement, and Bond Purchase Agreement; delegating authority to approve terms; and other matters related thereto. On April 1, 2015, Cameron County issued \$4,500,000 Cameron County, Texas Revenue and Tax Bonds, Series 2015 (State Highway 550 Project) as completion obligations for the payment of obligations to be incurred in connection with the final design, planning, construction, and equipping of the SH550 Direct Connector Transportation Project and to pay costs of issuance. These Bonds are parity obligations with the County's outstanding \$40,000,000 "Revenue and Tax Bonds, Series 2012 (State Highway 550 Project) and the County's \$5,000,000 outstanding "Revenue and Tax Bonds, Series 2014 (State Highway 550 Project) together with the 2012 Bonds (the "Prior Bonds"). This project will be designed, constructed, operated and maintained by CCRMA. CCRMA has pledged and assigned to the County certain toll revenues to be derived from the Project, pass through payments and a subordinated pledge of Vehicle Fee Revenues for the payment of the bonds.

On November 2016, Cameron County Commissioners Court adopted a "CERTIFICATE FOR ORDER" authorizing the issuance of "Cameron County, Texas \$15,800,000 Revenue and Tax Refunding Bonds, Series 2016 (State Highway 550 Project)", for the purpose of refunding and restructuring certain outstanding obligations of the CCRMA for debt service and cash flow savings and to pay costs of issuance of the Bonds. The County entered into a funding and development Agreement, dated August 1, 2012, amended on February 1, 2014, March 15, 2015 and November 1, 2016 (the 550 Agreement) in which the authority pledged and assigned to County certain toll revenues to be derived from Project, Pass-through Payments and a subordinated pledge of Vehicle Fee Revenues. The County has assigned its right to the Pledged Revenues to the Trustee pursuant to the Order and Trust Agreement.

On December 5, 2017, Cameron County Regional Mobility Authority issued Vehicle Registration Fee Revenue Refunding Bonds, Series 2017 for the purpose to advance refund \$4.4 million of the Authority's vehicle registration fee revenue bonds for debt service savings and to pay costs of issuance of the Bonds. The Bonds do not constitute obligations of Cameron County, Texas nor the credit or taxing authority of Cameron County, Texas.

Tax Increment Reinvestment Zones (TIRZ)

Cameron County is a participant in a number of reinvestment zones with local municipalities: City of La Feria Reinvestment Zone #1, City of Brownsville Reinvestment Zone #1; City of San Benito, City of Harlingen TRZ #1, #2, #3, City of Port Isabel, City of Los Fresnos, and Town of South Padre Island. Cameron County Commissioners Court appoints one representative to each zone board; the county representative is usually the county commissioner in whose precinct the zone is located. Since November, 2011, Cameron County and Cameron County Regional Mobility Authority (CCRMA – component unit) entered into interlocal agreements to participate in "Transportation Reinvestment Zones" throughout specific regions throughout the County.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

14. COMMITMENTS AND CONTINGENCIES (continued)

Tax Increment Reinvestment Zone (TIRZ) (continued)

In December, 2015 Cameron County entered into an interlocal agreement with Cameron County Regional Mobility Authority (CCRMA) to participate in Transportation Reinvestment Zone #6. This zone establishes a "County-Wide Transportation Reinvestment Zone" projected to support \$1.6 billion in transportation projects that will promote safety, support development and facilitate the movement of traffic throughout Cameron County.

TRZ #6 supersedes all previous Cameron County/CCRMA TRZs. The Tax Increment Base year of TRZ#6 is all real property in the County as of January 1, 2015 and the maximum transfer amount is the cumulative total of \$1,625,954,462. Cameron County's participation will be 25% of the Tax Increment excluding amounts levied and collected for Interest and Sinking Funds and commitments of existing TIRZ agreements. The termination date of the Zone is whichever of the following events occurs first: A) date upon which all outstanding Project Obligations have been satisfied and no additional Project Obligations are anticipated; B) the Maximum Transfer Amount has been paid (\$1,625,954,462); C) December 29, 2055, unless such date is extended by agreement of parties.

Distributions for FY 2019 for all entities were cities of Los Fresnos \$197,869, City of San Benito \$209,865, City of Harlingen \$312,600 and Brownsville \$221,035, Town of South Padre Island \$27,195, Town of La Feria \$29,836 and CCRMA \$566,100. Some of these distributions were for prior years and were paid from appropriated reserves. Funds of \$1,579,084 are reserved for those entities that have not submitted financial reports or billings.

15. RETIREMENT PLAN

A. TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM

Plan Description

Cameron County provides retirement, disability and death benefits, for all of its full-time employees through a non-traditional defined benefit pension plan administered by the statewide, public employee Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of approximately 735 counties and districts pension plans. TCDRS issues an aggregate comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available on the TCDRS website at www.tcdrs.org, or upon request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, TX 78768-2034.

The plan's provisions are adopted by the governing body of the employer, within the options available in the state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service or with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits, with interest. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be adequately financed by the employer's commitment to contribute. At retirement, death, or

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

15. RETIREMENT PLAN (continued)

B. TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM (continued)

disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Funding Policy

The employer has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer's contribution is determined using an actuarially determined rate of 9.79% for the months of the calendar year in 2018 and 9.83% for the months of the calendar year in 2019. In FY18 there was an actuarial investment loss. The deferred actuarial investment gain from previous years was used to reduce that year's actuarial investment loss. One-fifth of the remaining loss was recognized in this year's valuation, with the remainder deferred until future valuations. The required employer contribution rates are expected to increase over the next few years as the FY18 actuarial investment loss is recognized.

The contribution rate payable by the employee members for the calendar years 2018 and 2019 is the rate of 7.00% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act. For the County's fiscal year ended September 30, 2019, the annual pension cost for the TCDRS plan and the actual employer contributions were \$6,984,306, and were equal to the required contribution.

COUNTY PENSION PLAN PROVISIONS		
Employee Deposit Rate		7%
Employer Matching		200%
Prior Service Credit		160%
Retirement Eligibility		
Age 60 (Vesting)		8 years of service
Rule of		75 years total age + service
At any age		30 years of service
Optional Benefits		
Partial Lump-Sum Payment at Retirement		Yes

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

15. RETIREMENT PLAN (continued)

C. TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM (continued)

Net Pension Liability

Actuarial assumptions used to determine the total pension liability as of the valuation date, December 31, 2018 are as follow:

Discount Rate*	8.10%
Long term rate of return, net of investment expense*	8.10%

**This rate reflects the long term rate of return funding valuation assumption of 8.00%, plus 0.10% adjustment to be gross of administrative expenses as required by GASB68.*

Actuarial assumptions used in this analysis for reporting requirements as of December 31, 2018 were the same as those resulting in an actuarial valuation analysis for the period January 1, 2013 – December 31, 2016, except where required to be different by GASB68. System-wide economic assumptions used by the TCDRS actuary were a 5.25% real rate of return, 2.75% inflation and an 8.0% long term investment return. The 8.0% long term rate of return is net of investment expenses. It is expected that returns will equal the nominal annual rate of 8% used in the calculation of the actuarial accrued liability and the normal cost contribution rate for the retirement of each participating employer. Annual salary increase rates consist of a general wage inflation component of 3.25% and a merit, promotion and longevity component that on average approximates 1.6% per year for a career employee. Employer specific economic assumption reflects 0.0% growth in membership and payroll growth of 3.25%.

	<u>Beginning Date</u>	<u>Ending Date</u>
Valuation Date	December 31, 2017	December 31, 2018
Measurement Date	December 31, 2017	December 31, 2018
Employer's fiscal year	October 1, 2018	September 30, 2019

Governmental Accounting Standards Board issued Statement No. 68 which are reporting standards for public pension plans and participating employers which address specifics of the reporting public pension plan obligations for employers. Employers are required to recognize a liabilities as Net Pension Liability (NPL) on the balance sheets, changes in NPL are recognized as Pension Expense on the income statement or reported as deferred inflows/outflows of resources over a period of time. Changes in Net pension liability (NPL) for Cameron County was determined as of December 31, 2018, and total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Cost of living adjustments (COLA) are not considered to be substantively automatic under GASB 68. No assumption is made for future COLAs included in the GASB calculations nor in the funding valuation. Annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.25% (made up of 2.75% inflation and .05% productivity increase (assumptions) and a merit, promotion and longevity component that on average approximates 1.6% per year for a career employee.

Employer –specific economic assumptions:	
Growth in membership	0.0%
Payroll Growth for funding calculations	3.25%

Payroll growth assumption is the aggregate covered payroll of the employer.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

15. RETIREMENT PLAN (continued)

Net Pension Liability (continued)

Key methods and assumptions used during for this measurement period are as follow:

Valuation Timing	December 31, 2018
Actuarial Cost Method	Entry age normal
Asset Valuation Method:	
Smoothing period	5 years
Recognition method	Non-asymptotic
Corridor	None
Inflation	2.75%
Salary Increases	4.85% average over career, including inflation
Investment rate of return	8% net of administrative and investment, including inflation
Cost of Living Adjustments	Cost of living adjustments are not considered to be
	substantively automatic under GASB68. No assumption for
	future cost of living adjustments is included .
Turnover	New employee sare assumed to replace any terminated members
	and have similar entry ages.

Membership Data:

Census Data to assess pension liability consists of the following membership information:

	<u>2017</u>	<u>2018</u>
Active Employees	1,892	1831
Former Employees not yet receiving benefits	1,208	1354
Average Monthly Benefit	\$ 3,066	\$ 3,093
Average Age	41.61	41.91
Average years of service	9.76	10.02

Inactive Employees (or their Beneficiaries) Receiving Benefits

Number of Benefit Recipients	642	678
Average Monthly Benefit	\$1,364	\$ 1,438

Demographic assumption considerations were that new employees would replace terminated employees and have similar entry ages. Members who become disabled are eligible to commence benefit payments regardless of the age. Rates of disability are based on TCDRS experience.

Mortality rates for depositing members, service retirees, beneficiaries, non-depositing members and disabled retirees were based on 130% of the RP-2014 Health Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014. Changes in assumptions and methods reflected in the schedule of employer contributions reflect new mortality assumptions. No new plan provisions were considered as of FY19.

Family composition for calculating Survivor Benefit for depositing and non-depositing members were that male members have a female beneficiary three years younger. Female members are assumed to have a male beneficiary who is three years older. Annual rates of retirement were based on members reaching the age of sixty or the earliest eligibility. For those reaching the age of seventy five, retirement was considered to occur immediately.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

15. RETIREMENT PLAN (continued)

Net Pension Liability (continued)

Employees with six years or less have a higher probability of termination for reasons other than death, disability or retirement. Rates of termination vary by years of service, entry-age group and sex. Termination rate of 0% was assumed for members two years prior to retirement eligibility. Members who terminate may either leave their account with TCDRS or withdraw their funds. Members withdrawing their account vary based on length of service and vesting schedule. For those terminating members who are non-vested 100% withdrawal was assumed.

To determine the long-term expected rate of return on TCDRS assets, expected inflation is added to expected long-term real returns and reflect expected volatility and correlation. Capital market assumptions and information are based on January 2019 information for a 10 year time horizon. The valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon; the most recent analysis was performed in 2017.

The target asset allocation and geometric real rates of return are shown below:

Asset Class	Benchmark	Target Allocation (1)	Geometric Real Rate of Return (Expected minus inflation) (2)
US Equities	Dow Jones U.S. Total Stock Market Index	10.50%	5.40%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (3)	18.00%	8.40%
Global Equities	MSCI World (net) Index	2.50%	5.70%
Int'l Equities – Developed Markets	MSCI World Ex USA (net)Index	10.00%	5.40%
Inter'l Equities – Emerging Markets	MSCI EM Markets (net)Index	7.00%	5.90%
Investment –Grade Bonds	Bloomberg Bclys US Aggregate Bond Index	3.00%	1.60%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	12.00%	4.39%
Direct Lending	S&P/LSTA Leveraged Loan Index	11.00%	7.95%
Distressed Debt	Cambridge Asso Distressed Securities Index(4)	2.00%	7.20%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.15%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	5.35%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (5)	6.00%	6.30%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	13.00%	3.90%

(1) Target asset allocation adopted at the April 2019 TCDRS Board meeting.

(2) Geometric real rates of return equal the expected return minus the issued inflation rate of 1.70% per Cliffwater's 2019 capital market assumptions.

(3) Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

(4) Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

(5) Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

15. RETIREMENT PLAN (continued)

Net Pension Liability (continued)

An alternative method to determine the sufficiency of the fiduciary net position for all future years has been used for discount rate determination. The alternative method reflects the funding requirements under the employer's funding policy and the legal requirements under the TCDRS Act. Under the TCDRS funding policy, the Unfunded Actuarial Accrued Liability shall be amortized as a level percent of pay over 20-year closed layered periods and employers are legally required to make the contribution specified in the funding policy. Employer's assets are projected to exceed accrued liabilities in 20 years or less. When this point is reached, the employer is still required to contribute at least the normal cost. Increased costs due to adoption of COLA is required to be funded over a period of 15 years, if applicable. Based on these requirements, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments. In projecting the expected levels of cash flows and investments returns to the system, the fiduciary net position as a percentage of total pension liability is projected to increase from its current level in future years. Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments. This long term assumed rate of return should be net of investment expenses, but gross of administrative expenses for GASB68 purposes. The discount rate of 8.10% reflects the long-term assumed rate of return on assets for funding purposes of 8.00%, net of expenses, increased by 0.10% to be gross of administrative expenses.

Changes in Net pension Liability were as follows:

	Total Pension Liability (a)	Increase/ (Decrease) Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balance as of 12/31/17	\$ 302,633,937	\$ 293,437,623	\$ 9,196,314
Changes for the year:			
Service Cost	9,210,329	-	9,210,329
Interest on total pension liability ¹	24,685,597	-	24,685,597
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	(1,248,665)	-	(1,248,665)
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(1,299,518)	(1,299,518)	-
Benefit payments	(13,149,411)	(13,149,411)	-
Administrative expenses	-	(228,923)	228,923
Member contributions	-	4,918,583	(4,918,583)
Net investment income	-	(5,496,294)	5,496,294
Employer contributions	-	6,879,084	(6,879,084)
Other	-	(49,250)	49,250
Balance as of 12/31/18	<u>\$ 320,832,269</u>	<u>\$ 285,011,894</u>	<u>\$ 35,820,375</u>

Note: Balance in table above may not sum to total due to rounding.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

15. RETIREMENT PLAN (continued)

Net Pension Liability (continued)

Sensitivity Analysis

The following presents the net pension liability of the county, calculated using the discount rate of 8.10%, as well as what County's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (7.10%) or 1 percentage point higher (9.10%) than the current rate.

	1% Decrease 7.10%	Current Discount Rate 8.10%	1% Increase 9.10%
Total pension liability	\$ 367,890,855	\$ 320,832,269	\$ 281,861,537
Fiduciary net position	285,011,894	285,011,894	285,011,894
Net pension liability / (asset)	<u>\$ 82,878,961</u>	<u>\$ 35,820,375</u>	<u>\$ (3,150,357)</u>

PENSION EXPENSE

	January 1, 2018 to December 31, 2018
Pension Expense/ (Income)	
Service Cost	\$ 9,210,329
Interest on total pension liability ⁽¹⁾	24,685,597
Effect of plan changes	-
Administrative expenses	228,923
Member contributions	(4,918,583)
Expected invest. return net of investment expenses	(23,652,115)
Recognition of deferred inflows/outflows or resources	
Recognition of economic/demographic gains/losses	(1,351,449)
Recognition of assumption changes or inputs	675,668
Recognition of investment gains or losses	8,006,427
Other ⁽²⁾	<u>49,250</u>
Pension expense / (income)	<u>\$ 12,934,046</u>

⁽¹⁾ Reflects to the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

⁽²⁾ Relates to the allocation of system-wide items.
Rounding errors may exist in the above listed schedule.

Pension Expense and Deferred Inflows/Outflows of Resources Related to Pensions: For the measurement period ending December 31, 2018, the County recognized \$12,934,046. As of September 30, 2019, the deferred inflows and outflows of resources are as follow:

Deferred Inflows/Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 3,676,271	\$ -
Changes of assumptions	-	1,826,463
Net difference between projected and actual earnings	-	18,441,874
Contributions made subsequent to measurement date ⁽³⁾	N/A	5,137,492

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

15. RETIREMENT PLAN (continued)

Net Pension Liability (continued)

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to pensions, excluding contributions made subsequent to the measurement date, will be recognized in pension expense as follows:

	Year ended September 30:	
	2019	\$ 6,660,995
	2020	2,190,069
	2021	2,013,293
	2022	5,727,709
	2023	-
	Thereafter	-
Total		<u>\$ 16,592,066</u>

⁽³⁾Total remaining balance to be recognized in future years, if any. Note that additional future deferred inflows and outflows of resources may impact these numbers.

OTHER POST-EMPLOYMENT BENEFITS

Post-Retirement Medical Benefits:

Governmental Accounting Standards Board (GASB) issued Statement No. 74 & 75 in 2016 to improve accounting and financial reporting by state and local governments. These Statements substantially revised the accounting requirements previously mandated under GASB 43 and 45. In compliance with Statement 75, Cameron County has implemented these requirements during fiscal year 2018. GASB75 requires employers to recognize a liability for OPEB obligations, Net OPEB Liability, (Total OPEB Liability for unfunded plans) on the Statement of Net Position. Changes in Net OPEB Liability are required to be recognized as OPEB expense or reported as deferred outflows/inflows of resources depending on the nature of the change.

The Plan: Health Insurance Benefit

Cameron County administers a single-employer defined health benefit plan that covers employees, retirees and their spouses. Benefits provided by Cameron County to retirees only includes medical benefits for which the retiree pays a monthly premium. This benefit is not available after retiree reaches the age of 65. The plan provisions allow members to retire upon attaining age 60 with 8 or more years of service or when the sum of their age and years of service equals 75 or more. Dependents of retirees who are not eligible for Medicare are also eligible for coverage while retiree is alive but they must pay for dependent coverage. Participants under disability are eligible for continued medical coverage under COBRA but must pay the full premium. After COBRA expires, there is no additional medical coverage for disabled participants. Cameron County does not offer dental, vision or hearing medical benefits to retirees. Transactions are recorded using the accrual basis of accounting. Plan member and employer contributions are recognized in the period for which the contributions are due. Benefits and refunds are recognized when due and payable. Cameron County does not pre-fund benefits. Benefits are paid directly from general assets on a pay-as-go basis and there is no trust for accumulating plan assets. Local Government Code Section 157.101 assigns the authority to establish and amend benefit provisions to Commissioner's Court. Monthly medical contributions required by retirees are as follow:

	<u>Retiree</u>	<u>Retiree & Spouse</u>	<u>Retiree & 1 Child</u>	<u>Retiree & Children</u>	<u>Family including spouse</u>
Medical/TX	\$250.78	\$575.98	\$500.98	\$532.23	\$657.23

Membership in the plan at 10/01/2018 the date of the latest actuarial valuation, consists of the following:

Active Members:	1,728
Retirees and beneficiaries receiving benefits:	47

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

15. RETIREMENT PLAN (continued)

OTHER POST-EMPLOYMENT BENEFITS (continued)

The valuation date of GASB75 for Cameron County is December 31, 2018, the date as of which the actuarial valuation was performed. Measurement date is December 31, 2018 and is for fiscal year ending September 30, 2019. The date for determining plan assets and obligations is December 31, 2018. There have been no significant changes between the valuation date and the fiscal year end.

Valuation Date	October 1, 2017
Measurement Date	September 30, 2019
Actuarial Cost Method	Entry Age Normal

The actuarial cost method used for determining the benefit obligations is the Entry Age Normal Cost method. This method uses a projected retirement benefit at assumed retirement age computed for each participant using anticipated future pay increases. Normal cost is computed for each participant as the level percentage of pay would accumulate with interest at the rate assumed in the valuation to an amount sufficient to fund his projected retirement benefit. The normal cost for the plan is the total of the individually computed normal costs for all participants including costs for any death or disability benefits under the plan. The accrued liability at any point in time is the theoretical fund that would have been accumulated on his behalf from his normal cost payments and prior year's earnings if plan had been in effect. For persons receiving benefits, the accrued liability cost is equal to the present value of their future benefit payments. The accrued liability for the plan is the total participant computed accrued liability. Unfunded accrued liability for the plan is the excess of the accrued liability over the assets which have accumulated for the plan.

The accrued liability as of any date is not the actuarially computed present value of accrued or accumulated plan benefits as of that date. The accrued liability is the portion of the ultimate cost assigned to prior years by the cost method being used.

Discount Rate	October 1, 2017: 3.64%	September 30, 2018: 4.18%
---------------	------------------------	---------------------------

The discount rate is based on the Bond Buyer's 20 year General Obligation Index immediately prior to or coincident with the measurement date.

Inflation:	2.30% per annum
------------	-----------------

Salary merit increases used in this valuation are based on years of service provided. Employees are projected to receive a higher percentage rate increase (4.5% to 1.8%) in the beginning years of employment and at 20 years of service this drops to .80%. Retiree per capita medical benefit costs are expected to be 21.07% higher than coverage for spousal coverage. It is assumed to 50% of active employees will elect coverage at retirement. For active employees, husbands are presumed to be three years older than their spouse and 50% of active participants that retire are assumed to elect spousal coverage. Entry level employees are presumed to have a higher termination rate than those vested employees. It is presumed that a majority of employees will retire at the age of 65. Rates used in determining termination, retirement and disability were updated using the prescribed rates in the 2017 TCDRS Report.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

15. RETIREMENT PLAN (continued)

OTHER POST-EMPLOYMENT BENEFITS (continued)

Changes in Net OPEB Liability	Increase/(Decrease) Total OPEB Liability
Balance as of September 30, 2018	\$24,495,823
Changes for the year:	
Service Cost	1,834,569
Interest in total OPEB Liability	917,369
Effect of assumption changes or inputs	(163,608)
Effect of reversal assumption changes or inputs	1,112,535
Effect of assumptions changes or inputs	(948,927)
Benefit payments	(689,548)
Balance as of September 30, 2019	<u>\$26,558,213</u>

Medical OPEB Liability	September 30, 2018	September 30, 2019
OPEB Liability	24,495,823	26,558,213
Covered Payroll	62,295,873	62,295,873
OPEB Liability as a % of covered payroll	39.32%	42.64%

Sensitivity Analysis

The following presents the total OPEB liability of the county, calculated using the discount rate of 4.18%, as well as what County's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.18%) or 1 percentage point higher (5.18%) than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
	3.18%	4.18%	5.18%
Total OPEB Liability	\$ 29,166,229	\$ 26,558,213	\$ 21,426,195

The following presents the total OPEB liability of the county, calculated using the current healthcare cost trend rates as well as what the County's total OPEB liability would be if it were calculated using trend rates that are 1 percentage point lower or 1 percentage higher than the current trend rates.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

15. RETIREMENT PLAN (continued)

OTHER POST-EMPLOYMENT BENEFITS (continued)

	1% Decrease	Current Trend Rate	1% Increase
Total OPEB Liability	\$ 22,933,017	\$ 26,558,213	\$ 30,948,286

For fiscal year end 2019, the County's annual OPEB cost (expense) was \$2,588,330 for the post-employment healthcare plan. Cameron County's annual OPEB cost, percentage of annual OPEB cost contribution to the plan and net OPEB obligation information is summarized below.

OPEB Expense			
			October 1, 2018 to September 30, 2019
OPEB Expense			
Service Cost		\$	1,834,569
Interest on total OPEB Liability			917,369
Effect of plan changes			-
Recognition of Deferred Inflows/Outflows of Resources			
	Recognition of economic/demographic gains or losses		-
	Recognition of assumptions changes or inputs		(163,608)
			-
OPEB Expense		\$	2,588,330

As of September 30, 2019, the deferred inflows and outflows of resources are as follows:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Deferred Inflows/Outflows of Resources		
Differences between expected and actual experience	\$ -	\$ -
Changes of assumptions	(1,112,535)	-
Total	(1,112,535)	-

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

15. RETIREMENT PLAN (continued)

OTHER POST-EMPLOYMENT BENEFITS (continued)

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to other postemployment benefits will be recognized in OPEB expense as follows:

Year Ended June 30	
2020	(\$ 163,608)
2021	(163,608)
2022	(163,608)
2023	(163,608)
2024	(163,608)
Thereafter	<u>(294,495)</u>
	<u>(1,112,535)</u>

Additional Disclosures

Texas Local Government Code, Chapter 175 requires counties make available continued health benefit coverage to retirees and their dependents beyond the end of an individual's employment with County. Texas Law does not require counties to fund all or any portion of such coverage. Effective October 1, 2007, County discontinued medical coverage after age 65. The County may incur a debt obligation to pay for OPEB cost for its retired employees so long as the County follows the constitutional requirement that it have sufficient taxing authority available at the time such debt is incurred to provide the payment of the debt and has levied a tax for such purpose. Information and amounts presented in the County's Comprehensive Annual Financial Report relative to OPEB expense/expenditures, related liabilities (assets), note disclosures, and supplementary information are only intended to achieve compliance with the requirements of generally accepted accounting principles (GASB 75) and does not constitute or imply that the County has made a commitment or is legally obligated to provide OPEB benefits. Cameron County has not incurred a legal debt obligation for OPEB nor has it levied a tax for the same. The County does not have a separate audited GAAP basis postemployment benefit plan report available for defined benefit plans. Currently, the County funds costs associated with OPEB on a current "pay as you go" basis for each single year through annual appropriations authorized by Commissioners Court during the annual County Budget Adoption Process.

**D. OPEB - MULTIPLE EMPLOYER DEFINED BENEFIT GROUP TERM PLAN
GROUP TERM LIFE FUND**

Cameron County participates in a cost-sharing multiple-employer defined-benefit group-term life insurance plan operated by the Texas County & District Retirement System (TCDRS). This plan is referred to as the Group Term Life Fund (GTLF). The GTLF retiree death benefit paid from the Group Term Life (GTL) program is an OPEB benefit. This OPEB program is treated as an unfunded trust, because the GTL program covers both active and retirees and is not segregated. The TCDRS GTL program is an unfunded OPEB plan as the GTL fund does not meet the requirements of a trust under Paragraph 4b of GASB75, because the assets of the GTL fund can be used to pay active GTL benefits which are not part of the OPEB plan. For GASB75 purposes the OPEB plan is not a cost sharing plan, so the annual benefit payments are treated as being equal to the employer's actual retiree TGL contributions for the year.

	December 31, 2017	December 31, 2018
Total OPEB Liability	\$ 2,763,617	\$ 2,569,964

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

15. RETIREMENT PLAN (continued)

D. OPEB - MULTIPLE EMPLOYER DEFINED BENEFIT GROUP TERM PLAN
GROUP TERM LIFE FUND (continued)

The total OPEB Liability was determined by an actuarial valuation as of the valuation date, calculated based on the discount rate and actuarial assumptions below:

Discount Rate			
Discount rate ⁽¹⁾		3.44%	4.10%
Long-term expected rate of return, net of investment expense ⁽¹⁾		Does not apply	Does not apply
Municipal bond rate ⁽¹⁾		3.44%	4.10%
⁽¹⁾ The OPEB plan has been determined to be an unfunded OPEB plan; therefore only the municipal bond rate applies.			

Other Key Assumptions:

All actuarial assumptions that determined the total OPEB liability as of December 31, 2018 were based on the results of an actuarial experience study for the period January 1, 2013 – December 31, 2016, except where required to be different by GASB75.

		Beginning Date	Ending Date
Valuation date		December 31, 2017	December 31, 2018
Measurement date		December 31, 2017	December 31, 2018
Employer's fiscal year		October 1, 2018	September 30, 2019

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

15. RETIREMENT PLAN (continued)

D. OPEB - MULTIPLE EMPLOYER DEFINED BENEFIT GROUP TERM PLAN
GROUP TERM LIFE FUND (continued)

Changes in Net OPEB Liability- GTL

	Increase(Decrease)
	Total OPEB
	Liability
	<hr/>
Balance as of December 31, 2017	\$ 2,763,617
Changes for the year:	
Service Cost	98,633
Interest on total OPEB Liability ⁽¹⁾	97,383
Effect of benefit terms ⁽²⁾	-
Effect of economic/demographic experience	3,860
Effect of assumptions changes or inputs ⁽³⁾	(330,290)
Benefit payments	(63,239)
Other	-
	<hr/>
Balance as of December 31, 2018	\$ 2,569,964

⁽¹⁾ Reflects change in liability due to time value of money

⁽²⁾ No plan changes valued.

⁽³⁾ Reflects discount rate change and assumptions based on
1/1/13-12/31/16 Investigation Experience

Sensitivity Analysis:

The GTL program covers both active and retirees and is treated as an unfunded OPEB plan. Under GASB75 (paragraph 155), the discount rate for an unfunded OPEB plan should be based on 20-year tax-exempt AA or higher Municipal Bonds. Therefore a discount rate of 4.10% is used in this actuarial. The following tables show the Total OPEB GTL Liability of the employer, calculated using the discount rate of 4.10%, as well as what the County's Total OPEB Liability would be if it were calculated using a discount rate that is a percentage point lower (3.10%) or 1 percentage point higher (5.10%) than the current rate. Note that the healthcare cost trend rate does not affect the Total OPEB Liability, so sensitivity to the healthcare cost trend rate is not shown.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

15. RETIREMENT PLAN (continued)

D. OPEB - MULTIPLE EMPLOYER DEFINED BENEFIT GROUP TERM PLAN
GROUP TERM LIFE FUND (continued)

				1%	Current	1%
				Decrease	Discount Rate	Increase
				3.10%	4.10%	5.10%
Total OPEB Liability				\$ 3,094,650	\$ 2,569,964	\$ 2,165,982

OPEB Expense/Income			
			January 1, 2018 to
OPEB Expense			December 31, 2018
Service Cost		\$	98,633
Interest on total OPEB Liability ⁽¹⁾			97,383
Effect of plan changes			-
Recognition of Deferred Inflows/Outflows of Resources			
	Recognition of economic/demographic gains or losses		(4,128)
	Recognition of assumptions changes or inputs		(28,956)
OPEB Expense		\$	162,932

⁽¹⁾ Reflects the change in liability due to time value of money. TCDRS does not charge interest or fees.

As of December 31, 2018, the deferred inflows and outflows of resources are as follow:

	Deferred Inflows	Deferred Outflows
Deferred Inflows/Outflows of Resources	of Resources	of Resources
Differences between expected and actual experience	\$ 28,072	\$ 3,309
Changes of Assumptions	283,106	109,365
Contributions made subsequent to measurement date	n/a	45,156

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

15. RETIREMENT PLAN (continued)

**D. OPEB - MULTIPLE EMPLOYER DEFINED BENEFIT GROUP TERM PLAN
GROUP TERM LIFE FUND (continued)**

Amounts currently reported as deferred outflows/inflows of resources related to OPEB benefits, excluding contributions made subsequent to the measurement date, will be recognized in OPEB expense as follow:

Year ended December 31:		
2019	\$	(33,084)
2020		(33,084)
2021		(33,084)
2022		(33,084)
2023		(33,084)
Thereafter		(33,084)

Employer OPEB Contributions to the Plan

Employers make a combined contribution for both active and retiree coverage; however, only the retiree coverage is considered an OPEB plan and therefore only the contributions associated with retiree coverage are included under GASB75. For GASB purposes, the employer's benefit payments for the year are treated as being equal to its annual retiree GTL contributions. The following table shows a breakdown of the employer's contributions to the GTL program for the calendar year 2018.

Coverage Type	2018 GTL Rate	Amount	Financial Reporting
Active Member GTL Benefit	0.16%	\$ 112,425	No change from prior year
Retiree GTL Benefit	0.09%	\$ 63,239	GASB75

Other Key Actuarial Assumptions

All actuarial assumptions that determined the total OPEB liability as of December 31, 2078 were based on the results of an actuarial experience study for the period January 1, 2013 December 31, 2016, except where required to be difference by GASB75.

Valuation timing

Actuarially determined contribution rates ae calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.

Actuarial Cost Method

Entry Age Normal

Amortization Method

Recognition of economic/demographic

Gains or losses

Recognition or assumptions changes

Or inputs

Straight line amortization over expected working life

Straight line amortization over expected working life

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

15. RETIREMENT PLAN (continued)

Other Key Actuarial Assumptions (continued)

Asset Valuation Method	Does not apply
Inflation	Does not apply
Salary Increases	Does not apply
Investment Rate of Return (Discount Rate)	4.10%
	20 Year Bond GO Index published by bondbuyer.com as of December 28, 2017
Cost of Living Adjustment	Does not apply for GTL
Disability	Does not apply for GTL
Mortality	RP-2014 Active & Healthy Gender Specific Tables

The GTLF is a separate trust administered by the TCDRS board of trustees. TCDRS issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for the GTLF. This report is available at www.tcdrs.org. TCDRS' CAFR may also be obtained by writing to the Texas County & District Retirement System, P.O. Box 2034, Austin, TX 78768- 2034 or by calling 1-800-823-7782.

The coverage provided to retired employees is a postemployment benefit other than pension benefits (OPEB). Retired employees are insured for \$5,000. Each participating employer contributes to the GTLF at a contractually required rate. An annual actuarial valuation is performed and the contractual rate is determined using the unit credit method for providing one-year term life insurance. Cameron County contributions to the GTLF for the years ended 9/30/17, 9/30/18 and 9/20/19 were \$175,556, \$175,559 and \$172,652, respectively, which equaled the contractually required contributions each year.

16. SUBSEQUENT FINANCIAL ACTIVITY

On October 1, 2019, Cameron County issued \$17,865,000 Cameron County Limited Tax Refunding Bonds, Taxable Series 2019 to refund currently outstanding obligations of the County in order to achieve debt service savings and to pay costs related to the issuance of the Bonds. These "Bonds" will mature 2031 and interest rates range from 1.831% to 2.893%. Refunded obligations through this 2019 Limited Tax Refunding issuance were Certificates of Obligations 2011 \$15,115,000 and Limited Tax Refunding Bonds, Series 2011 \$1,660,000.

Cameron County has approved the issuance of \$5,680,000 Cameron County, Texas Tax Notes, Series 2020 on February 2020 for the purpose of purchasing equipment and payment of contractual obligations for professional services rendered in connection therewith (including, but not limited to, financial advisory, legal, architectural and engineering). Cameron County has historically secured equipment financing through a Master Equipment Lease/Purchase Agreement. Funding for leased equipment financing needs was not budgeted for FY20 as the FY20 Tax Notes Debt Issuance will be utilized.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

17. PENDING GASBs IMPLEMENTATION

GASB Statement 84, *Fiduciary Activities* (GASB84), establishes criteria for identifying fiduciary activities of all state and local governments. The criteria is most specifically focused on whether a government is controlling the assets of the fiduciary activity and on the beneficiaries with whom a fiduciary relationship exists. Statement 83 improves guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how to report those activities. This statement takes effect for financial reports ending December 31, 2019. Impact of GASB 84 to Cameron County has not been determined.

GASB Statement 87, *Leases* (GASB87), establishes criteria requiring governments to recognize of certain lease assets and liabilities for leases that previously classified as operating leases and recognized as inflows of resources or outflows of resources based on payment provisions of the contract. A lessee will now be required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. This statement takes effect for financial reports ending December 31, 2020. Impact of GASB 87 to Cameron County has not been determined.

GASB Statement 89, *Accounting for Interest Cost Incurred before the end of a Construction Period* (GASB89), This Statement requires that interest cost incurred prior to the end of construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. This reporting requirement will negate the interest expense incurred prior to completion period to be recorded as a historical cost of the capital asset. This statement takes effect for financial reports ending December 31, 2020. Impact of GASB 89 to Cameron County has not been determined.

GASB Statement 90, *Majority Equity Interest* (GASB90), This Statement defines a majority equity interest and specifies that majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. A majority equity interest meeting the definition of an investment should be measured using the equity method. Those governments and funds should measure the majority equity interest at fair value. This statement takes effect for financial reports ending December 31, 2019. Impact of GASB 90 to Cameron County has not been determined.

18. SUBSEQUENT EVENTS – UNCERTAINTY

On March 1, 2020, the President of the United States declared a National Health Emergency due to COVID-19 known as the Coronavirus. On March 13, 2020, the Governor of the State of Texas declared a State of Disaster due to the Coronavirus. The effect of these declarations and similar mandated social-distancing measures on the County's citizens, employees, suppliers, vendors and bonding and rating agencies are currently unknown. Accordingly, these financial statements have not been adjusted to reflect the effects of such measures to the County's financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information as of September 30, 2019, and the respective changes in financial position and, where applicable, cash flows for the year then ended.

REQUIRED SUPPLEMENTARY INFORMATION
(unaudited)

CAMERON COUNTY, TEXAS
Required Supplementary Information
Schedule of Changes in Net Pension Liability and Related Ratios

	Year Ended December 31 2018	Year Ended December 31 2017	Year Ended December 31 2016	Year Ended December 31 2015	Year Ended December 31 2014
Total Pension Liability					
Service Cost	\$ 9,210,329	\$ 9,256,757	\$ 9,682,199	\$ 8,945,595	\$ 8,464,506
Interest on total pension liability	24,685,597	23,097,315	21,379,074	20,168,532	18,836,862
Changes of benefit terms	-	-	-	-	-
Difference between expected and actual experience	-	-	-	-	(393,302)
Effect of plan changes	-	-	-	(2,198,760)	-
Effect of assumptions changes or inputs	-	1,425,387	-	2,628,616	-
Effect of economic/demographic gains or losses	(1,248,665)	(538,823)	(2,159,099)	(3,519,071)	-
Refund of Contributions	-	-	-	(1,395,007)	-
Change of assumption	-	-	-	-	-
Benefit payments, including refunds of employee contributions	(14,448,929)	(12,755,623)	(11,664,095)	(9,418,126)	(11,011,607)
Net Change in Total Pension Liability	18,198,332	20,485,013	17,238,079	15,211,779	15,896,459
Total Pension Liability - Beginning	302,633,937	282,148,923	264,910,844	249,699,065	233,802,606
Total Pension Liability - Ending (a)	<u>\$ 320,832,269</u>	<u>\$ 302,633,937</u>	<u>\$ 282,148,923</u>	<u>\$ 264,910,844</u>	<u>\$ 249,699,065</u>
Plan Fiduciary Net Position					
Employer Contributions	\$ 6,879,084	\$ 6,469,614	\$ 5,967,836	\$ 6,151,006	\$ 6,122,353
Employee Contributions	4,918,583	4,848,704	4,636,465	4,644,789	4,454,897
Investment Income net of investment expenses	(5,496,294)	37,566,744	17,849,507	(2,732,915)	15,408,775
Benefits payments, including refunds of employee contributions	(14,448,929)	(12,755,623)	(11,664,095)	(9,418,126)	(11,011,607)
Administrative Expenses	(228,923)	(195,145)	(193,999)	(174,717)	(182,643)
Refund of Contributions	-	-	-	(1,395,007)	-
Other	(49,250)	(23,281)	(238,047)	(260,777)	(103,819)
Net Change in Plan Fiduciary Net Position	(8,425,730)	35,911,012	16,357,667	(3,185,747)	14,687,956
Plan Fiduciary Net Position - Beginning	293,437,623	257,526,610	241,168,943	244,354,689	229,666,733
Plan Fiduciary Net Position - Ending (b)	<u>\$ 285,011,894</u>	<u>\$ 293,437,623</u>	<u>\$ 257,526,610</u>	<u>\$ 241,168,943</u>	<u>\$ 244,354,689</u>
Net Pension Liability - Ending (a) - (b)	<u>\$ 35,820,375</u>	<u>\$ 9,196,314</u>	<u>\$ 24,622,313</u>	<u>\$ 23,741,899</u>	<u>\$ 5,344,376</u>
Fiduciary Net Position as a % of total pension liability	88.84%	96.96%	91.27%	91.04%	97.86%
Pensionable covered payroll	\$ 70,265,471	\$ 69,267,205	\$ 66,235,218	\$ 66,354,129	\$ 63,641,381
Net pension liability as a % of covered payroll	50.98%	13.28%	37.17%	35.78%	8.40%

Note: Schedule only shows 5 years for which the new GASB Statement No. 68 have been implemented.
Prior years were not reported in accordance with this GASB Statement No. 68 and prior years' recalculations.
are not required under this statement.

CAMERON COUNTY, TEXAS
Required Supplementary Information
Texas County & District Retirement System
Schedule of Employer Contributions

Year Ending September 30	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2010	4,649,558	4,649,558	-	56,946,285	8.2%
2011	5,136,892	5,136,892	-	60,417,780	8.5%
2012	5,124,048	5,124,048	-	58,518,447	8.8%
2013	5,406,830	5,406,830	-	59,374,770	9.1%
2014	5,910,789	5,910,789	-	62,082,735	9.5%
2015	6,023,889	6,023,889	-	64,383,157	9.4%
2016	5,976,902	5,976,902	-	65,821,281	9.1%
2017	6,359,603	6,359,603	-	68,735,232	9.3%
2018	6,787,755	6,787,755	-	70,197,489	9.7%
2019	6,984,306	6,984,306	-	69,882,082	10.0%

Notes to the Schedule of Contributions

Valuation Timing:

Actuarial determined contribution rates are calculated as of September 30, as per the County's Fiscal Year end.

Methods and Assumptions Used to Determined Contribution Rates:

Actuarial Cost Method	Entry Age
Amortization Method	Level percentage of payroll, closed.
Remaining Amortization Period	13.3 years (based on contribution rate calculated in 12/31/2018 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.75%
Salary Increases	Varies by age and service. 4.9% average over career including inflation.
Investment Rate of Return (Discount Rate)	8.00%, net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retiree is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both 110% of the MP-2014 Ultimate scale after 2014.
Changes in Assumptions and methods Reflected in the Schedule of Employer Contributions*	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*	2015: No changes in plan provisions were reflected in the Schedule. 2016: No changes in plan provisions were reflected in the schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: No chnages in plan provisions were reflected in the Schedule.

*Only changes that affect the benefit amount and that are effective 2015 and later are shown in the Notes to the Schedule.

CAMERON COUNTY, TEXAS
Schedule of Required Supplementary Information
Texas County & District Retirement System
Schedule of Changes in Total OPEB Liability and Related Ratios

	Year Ended September 30 2019*	Year Ended September 30 2018
Total OPEB Liability - Medical Claims		
Service Cost	\$ 1,834,569	\$ 1,834,569
Interest on total OPEB liability	917,369	917,369
Effect of plan changes	-	-
Effect of assumption changes or inputs	-	(1,276,143)
Effect of economic/demographic gains or losses	-	-
Benefit payments	(689,548)	(689,548)
Net Change in Total OPEB Liability	2,062,390	786,247
 Total OPEB Liability - Beginning	 24,495,823	 23,709,576
Total OPEB Liability - Ending (a)	<u>\$ 26,558,213</u>	<u>\$ 24,495,823</u>
 Covered payroll	 \$ 67,543,777	 \$ 62,295,873
 Total OPEB Liability as a % of covered payroll	 39.32%	 39.32%

Note: Schedule only shows 1 year for which the new GASB Statement No. 75 has been implemented.

Prior years were not reported in accordance with this GASB Statement No.75 and prior years' recalculations. are not required under this statement. Actuarial data is available every 2 years. September 30, 2019

* Actuarial data is available every 2 years. September 30, 2019 OPEB activity for medical claims are estimated amounts.

CAMERON COUNTY, TEXAS
Schedule of Required Supplementary Information
Texas County & District Retirement System
Schedule of Employer Contributions
Medical Claims

Year Ending December	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2017	689,548	689,548	-	62,295,873	1.1%
2018*	689,548	689,548	-	67,543,777	1.0%

Notes to the Schedule of Contributions

The employer does not pre-fund benefits. The current funding policy is to pay benefits directly from general assets on a pay-as-you-go basis and there is not a trust for accumulating plan assets.

Valuation Timing:

Actuarial determined contribution rates are calculated as of September 30, as per the County's Fiscal Year end.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Discount Rate	Oct 1, 2017: 3.64% Sep 30, 2018: 4.18% The discount rate is based on the Bond Buyer's 20-year General Obligation Index immediately prior to or coincident with the measurement date.
Inflation	2.30% per year
Salary Increases	Merit Salary increases for entry ages 30-39; increases range from .80% to 4.50% for years of service.
Per Capita Medical Benefit Costs	Retiree Female Age Range 45-64 cost range \$12,848 - \$16,193 Retiree Male Age Range 45-64 cost range \$11,295 - \$17,940 Spouse Female Age Range 45-64 cost range \$8,299 - \$15,598 Spouse Male Age Range 45-64 cost range \$9,547 - \$14,401
Medical Inflation (Trend Assumption)	2017 - 8.40% , 2018 - 7.30%, 2019 - 6.30%, 2020- 5.80% 2021 - 2073 Medical Inflation Rate decrease from 5.60% - 3.90%
Coverage Assumption	50% of active employees are assumed to elect coverage at retirement.
Marriage Assumptions	For actives it is assumed that husbands are 3 years older than their wives. 50% of active participants making it to retirement are assumed to be married and elected spouse coverage.
Decrement Timing	Decrements are assumed to occur at the beginning of the year.
Mortality	Sex Distinct RP-2000 Mortality projected forward with scale BB.
Retirement Rates	Retirement Rates ranges from 4.5% for younger retirees to 20% to 25% older retirees (62-74). Age Range 40-44 Male/Female : 4.5%; Age Range 65-66 Male/Female : 25% Age 75+ Male/Female : 100%
Termination Rates	Rates range from 28% Male / 30% Female with less than 1 year of service to 2.90% Male / 3.10% Females with 15 years of service.
Disability	Does not apply
Changes in actuarial assumptions	Rates used in determining termination, retirement and disability were updated from using the prescribed rates in the 2015 TCDRS Report to using the prescribed rates in the 2017 TCDRS.

* Actuarial data is available every 2 years. September 30, 2019 OPEB activity for medical claims are estimated amounts.

CAMERON COUNTY, TEXAS
Schedule of Required Supplementary Information
Texas County & District Retirement System
Schedule of Changes in Total OPEB Liability and Related Ratios

	Year Ended December 31 2018	Year Ended December 31 2017
Total OPEB Liability - Group Term Life Insurance (GTL)		
Service Cost	\$ 98,633	\$ 89,980
Interest on total OPEB liability	97,383	97,858
Effect of plan changes	-	-
Effect of assumption changes or inputs	(330,290)	145,821
Effect of economic/demographic gains or losses	3,860	(37,430)
Benefit payments	(63,239)	(62,340)
Net Change in Total OPEB Liability	(193,653)	233,889
 Total OPEB Liability - Beginning	 2,763,617	 2,529,728
Total OPEB Liability - Ending (a)	<u>\$ 2,569,964</u>	<u>\$ 2,763,617</u>
 Pensionable covered payroll	 \$ 70,265,471	 \$ 69,267,205
 Net OPEB Liability/(asset) as a % of covered payroll	 3.66%	 3.99%

Note: Schedule only shows 2 years for which the new GASB Statement No. 75 has been implemented.

Prior years were not reported in accordance with this GASB Statement No.75 and prior years' recalculations.
are not required under this statement.

CAMERON COUNTY, TEXAS
Schedule of Required Supplementary Information
Texas County & District Retirement System
Schedule of Employer Contributions
Group Term Life Insurance (GTL)

Year Ending December	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2017	62,340	62,340	-	69,267,205	0.1%
2018	63,239	63,239	-	70,265,471	0.1%

Notes to the Schedule of Contributions

Valuation Timing:

Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	
Recognition of Economic/Demographic gains or losses	Straight-Line amortization over Expected Working Life
Recognition of assumption changes or inputs	Straight-Line amortization over Expected Working Life
Asset Valuation Method	Does not apply
Inflation	Does not apply
Salary Increases	Does not apply
Investment Rate of Return (Discount Rate)	4.10% 20 Year Bond GO Index published by bondbuyer.com as of December 28, 2018.
Cost-of-Living Adjustment	Does not apply
Disability	Members who become disabled are eligible to commence benefit payments regardless of age.
Mortality	<p>Depositing Members: 90% of the RP-2014 Active Employee Mortality Table for males and 90% of the RP-2014 Active Employee Mortality Table for females, projected with 110% of the MP-2014 Ultimate scale after 2014.</p> <p>Service Retirees, beneficiaries and non-depositing members: 130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.</p>
Retirement	<p>* Deferred members are assumed to retire (100% probability) at the later of: a) age 60 b) earliest retirement eligibility.</p> <p>** For all eligible members ages 75 and later, retirement is assumed to occur immediately.</p>
Other Termination of Employment	<p>The rate of assumed future termination from active participation in the plan for reasons other than death, disability or retirement. The rates vary by length of service, entry-age group (age at hire) and gender.</p> <p>No termination after eligibility for retirement is assumed.</p> <p>The termination rate is 0% for the two years immediately prior to retirement eligibility.</p>

CAMERON COUNTY, TEXAS
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
General Fund
For the Fiscal Year Ended September 30, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget Positive (Negative)
Revenues				
Taxes	\$ 55,632,994	\$ 55,698,945	\$ 55,659,152	\$ (39,793)
Licenses and permits	596,096	636,108	633,300	(2,808)
Intergovernmental	5,820,248	7,236,638	6,845,841	(390,797)
Charges for services	7,113,274	8,186,517	7,607,363	(579,154)
Fines and forfeitures	6,071,131	7,712,365	7,483,445	(228,920)
Miscellaneous	5,486,307	6,522,723	6,349,982	(172,741)
TOTAL REVENUES	80,720,050	85,993,296	84,579,083	(1,414,213)
Expenditures				
General government	21,223,030	22,699,983	22,021,746	678,237
Law enforcement and public safety	61,069,641	63,277,112	62,374,083	903,029
Health	3,109,091	3,026,827	2,873,059	153,768
Welfare	4,883,392	4,951,354	4,902,541	48,813
TOTAL EXPENDITURES	90,285,154	93,955,276	92,171,429	1,783,847
Excess of Revenues Over (Under) Expenditures	(9,565,104)	(7,961,980)	(7,592,346)	369,634
Other Financing Sources (Uses)				
Gain on Sale of capital assets	50,000	52,133	25,161	(26,972)
Capital lease financing	-	1,034,060	1,034,060	-
Transfers in	10,220,998	10,220,998	9,706,196	(514,802)
Transfers (out)	(705,894)	(3,812,358)	(3,799,648)	12,710
TOTAL OTHER FINANCING SOURCES (USES)	9,565,104	7,494,833	6,965,769	(529,064)
Net change in fund balance	-	(467,147)	(626,577)	(159,430)
Fund Balance - beginning	-	22,412,389	22,412,389	-
FUND BALANCE - ending	\$ -	\$ 21,945,242	\$ 21,785,812	\$ (159,430)

CAMERON COUNTY, TEXAS
Required Supplementary Information
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
SPECIAL ROAD AND BRIDGE FUND
For the Fiscal Year Ended September 30, 2019

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues				
Tax revenues	\$ 8,324,887	\$ 8,324,887	\$ 8,376,894	\$ 52,007
Licenses and permits	3,492,655	3,492,655	3,738,480	245,825
Intergovernmental revenues (State shared)	528,624	979,590	978,539	(1,051)
Miscellaneous revenues	185,089	239,747	395,350	155,603
TOTAL REVENUES	12,531,255	13,036,879	13,489,263	452,384
Expenditures				
Highways and Streets				
GIS	199,757	202,607	178,711	23,896
District Attorney	40,732	41,388	41,200	188
Precinct #1 Commissioner Staff	107,656	107,532	105,528	2,004
Pct. 1 Warehouse - M&O	8,300	11,964	8,054	3,910
Precinct #2 Commissioner Staff	108,948	109,709	105,148	4,561
Pct. 2 Warehouse - M&O	8,820	14,537	14,170	367
Precinct #3 Commissioner Staff	112,074	114,276	112,335	1,941
Pct. 3 Warehouse - M&O	7,900	6,307	3,921	2,386
Precinct #4 Commissioner Staff	107,872	112,576	108,963	3,613
Pct. 4 Warehouse - M&O	8,900	11,413	8,033	3,380
Consolidated Road Districts M & O	8,835,648	10,656,880	10,277,631	379,249
Engineering & right-of-way	1,018,400	1,060,785	989,465	71,320
Planning and Inspection	855,248	876,524	847,678	28,846
TOTAL HIGHWAYS AND STREETS	11,420,255	13,326,498	12,800,837	525,661
Debt Service				
Principal retirement	1,096,000	1,096,000	1,028,587	67,413
Interest	65,000	65,000	52,758	12,242
TOTAL DEBT SERVICE	1,161,000	1,161,000	1,081,345	79,655
TOTAL EXPENDITURES	12,581,255	14,487,498	13,882,182	605,316
Excess of Revenues Over (Under) Expenditures	(50,000)	(1,450,619)	(392,919)	1,057,700
Other Financing Sources (Uses)				
Capital lease financing	-	1,343,397	1,343,397	-
Sale of Capital assets	50,000	50,000	15,891	(34,109)
Transfers In	-	-	-	-
Transfers (out)	-	-	(113,383)	(113,383)
TOTAL OTHER FINANCING SOURCES (USES)	50,000	1,393,397	1,245,905	(147,492)
Net change in fund balances	-	(57,222)	852,986	910,208
Fund Balance - beginning	-	8,519,079	8,519,079	-
FUND BALANCE - ending	\$ -	\$ 8,461,857	\$ 9,372,065	\$ 910,208

CAMERON COUNTY, TEXAS

Notes to Required Supplementary Information

September 30, 2019

Budgetary information – The budget is prepared in accordance with accounting principles generally accepted in the United States of America by the Budget Officer and County Auditor and approved by the Commissioners Court following a public hearing. The County maintains strict budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the County’s governing body in as such is a good management control device. The following are the funds which have legally adopted budgets: General Fund, Debt Service Funds and Special Revenue Funds. Project-length financial plans are adopted for the Capital Projects Funds.

The budget law of the State of Texas provides that “the amounts budgeted for current expenditures from the various funds of the County shall not exceed the balances in said funds plus the anticipated revenues for the current year for which the budget is made as estimated by the County Auditor.” In addition, the law provides that the Commissioners Court “may, upon proper application, transfer an existing budget surplus during the year to a budget of like kind and fund but no such transfer shall increase the total budget.”

Each year, all departments submit to the County Budget Officer requests for appropriation. These requests are reviewed, compiled and presented to the Commissioners Court for approval. The Commissioners Court conducts departmental budget reviews, adjusts budget requests to final form and conducts a public hearing in the County Administration Building. One copy of the proposed budget must be filed with the County Clerk and one with the County Auditor. Copies must be available to the public. The Commissioners Court must provide for the public hearing on the budget on some date within seven calendar days after the filing of the budget and prior to October 1 of the current fiscal year.

The County controls appropriations at the category level (i.e., personnel, fringe, overtime, travel and education, facilities, services, equipment, supplies, vehicles, healthcare and debt) for each department/project within the General Fund and the Special Revenue Funds. Grants are budgeted in total and not at the category level. All Debt Service Funds’ expenditures for principal and interest on long-term debt are considered to be in the debt category. Appropriation transfers may be made between categories or departments only with the approval of the Commissioners Court. Such transfers were made during fiscal year 2019. Unencumbered funds lapse at fiscal year end. The original budgets presented in the report are the approved budgets before amendments and transfers. The final budgets presented in this report reflect the budgets as amended for all appropriation transfers processed during the fiscal year. More comprehensive accounting of activity on the budgetary basis is provided in a separate report, which is available for public inspection in the office of the Cameron County Auditor, 1100 E. Monroe St., Brownsville, Texas 78520.

Encumbrances – Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts and other commitments for the expenditure of monies) outstanding at year end are reported as commitments of fund balances and do not constitute expenditures or liabilities because commitments will be re-appropriated and honored during the subsequent year.

FUNDS WITH EXCESS EXPENDITURES OVER APPROPRIATIONS

There were no funds with excess expenditures over budgeted.

SUPPLEMENTARY INFORMATION

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019

SPECIAL REVENUE

	FEDERAL TASK FORCE GRANT FUND	COLONIA PAVING PROJECT FUND	LATERAL ROAD FUND	LAW LIBRARY FUND	OTHER GOVERNMENTAL ELECTIONS FUND	NATIONAL INCIDENT REPORTING SYSTEM
ASSETS						
Cash	\$ 23,796	\$ 37,158	\$ 96,058	\$ 300,697	\$ 326,286	\$ 100,361
Accounts receivable	834	15	-	15,629	26,367	-
Due from other governments	5,487	-	-	-	-	75,522
Due from other funds	495	-	-	-	-	-
Other assets	-	-	-	-	490	-
TOTAL ASSETS	<u>\$ 30,612</u>	<u>\$ 37,173</u>	<u>\$ 96,058</u>	<u>\$ 316,326</u>	<u>\$ 353,143</u>	<u>\$ 175,883</u>
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ -	\$ 854	\$ -	\$ 3,323	\$ 2,835	\$ 30,305
Wages, fringe and accrued absences payable	2,099	-	-	4,383	2,928	-
Due to other funds	28,513	36,319	-	-	196,557	145,578
TOTAL LIABILITIES	<u>30,612</u>	<u>37,173</u>	<u>-</u>	<u>7,706</u>	<u>202,320</u>	<u>175,883</u>
FUND BALANCE						
Reserved	-	-	96,058	308,620	150,823	-
TOTAL FUND BALANCE	<u>-</u>	<u>-</u>	<u>96,058</u>	<u>308,620</u>	<u>150,823</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 30,612</u>	<u>\$ 37,173</u>	<u>\$ 96,058</u>	<u>\$ 316,326</u>	<u>\$ 353,143</u>	<u>\$ 175,883</u>

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019

SPECIAL REVENUE

	FEDERAL BLOCK GRANT FUND	CHAPTER 19 FUND	FEDERAL LAW ENFORCEMENT FUND	O.N.D.C.P FUND	BORDER HEALTH ISSUES FUND
ASSETS					
Cash	\$ 271,312	\$ 9,145	\$ 56,648	\$ 237,953	\$ 59,085
Accounts receivable	63,516	7,402	26,425	24,564	255,228
Due from other governments	97,678	-	739,845	343,219	105,190
Due from other funds	25,493	145	6,104	-	-
Other assets	-	-	-	-	18,957
TOTAL ASSETS	\$ 457,999	\$ 16,692	\$ 829,022	\$ 605,736	\$ 438,460
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ 8,283	\$ 2,271	\$ 141,280	\$ 65,316	\$ 33,508
Wages, fringe and accrued absences payable	20,966	-	57,527	27,999	8,111
Due to other governments	-	-	-	1,187	10,988
Due to other funds	406,892	14,421	622,461	507,762	385,853
TOTAL LIABILITIES	436,141	16,692	821,268	602,264	438,460
FUND BALANCE					
Reserved	21,858	-	7,754	3,472	-
TOTAL FUND BALANCE	21,858	-	7,754	3,472	-
TOTAL LIABILITIES AND FUND BALANCE	\$ 457,999	\$ 16,692	\$ 829,022	\$ 605,736	\$ 438,460

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019

SPECIAL REVENUE

	TDH - IMMUNIZATION ACTION PLAN FUND	VICTIMS OF CRIME FUND	TUBERCULOSIS PROGRAM FUND	HEALTH BLOCK GRANT FUND	VALLE ESCODIDO SEWER PROJECT
ASSETS					
Cash	\$ 49,936	\$ 57,700	\$ 47,481	\$ 1,892,803	\$ 157,643
Accounts receivable	-	-	-	-	-
Due from other governments	163,458	62,367	66,034	54,390	234,168
Due from other funds	5,742	191,844	-	-	-
Other assets	1,564	-	72	1,926	-
TOTAL ASSETS	\$ 220,700	\$ 311,911	\$ 113,587	\$ 1,949,119	\$ 391,811
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ 23,110	\$ 647	\$ 7,281	\$ 70,066	\$ 59,173
Wages, fringe and accrued absences payable	17,796	23,730	11,031	16,589	-
Due to other governments	30,883	-	-	-	-
Due to other funds	24,173	283,496	95,275	666,231	332,638
TOTAL LIABILITIES	95,962	307,873	113,587	752,886	391,811
FUND BALANCE					
Reserved	124,738	4,038	-	1,196,233	-
TOTAL FUND BALANCE	124,738	4,038	-	1,196,233	-
TOTAL LIABILITIES AND FUND BALANCE	\$ 220,700	\$ 311,911	\$ 113,587	\$ 1,949,119	\$ 391,811

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019

SPECIAL REVENUE

	COMMUNITY CORRECTIONS ASSISTANCE PLAN FUND	WIC FUND	SELF HELP CENTERS FUND	HOME DISASTER ASSISTANCE GRANT FUND	ENCUMBERED PRE- TRIAL RELEASE FUND
ASSETS					
Cash	\$ 3,091,952	\$ 229,645	\$ 992	\$ 1,009	\$ 12,551
Accounts receivable	-	-	13,367	233,528	-
Due from other governments	10,442	1,112,655	-	7,731	36,630
Due from other funds	207,692	339,961	-	58,726	38,382
Other assets	1,983	10,815	-	-	1,860
TOTAL ASSETS	\$ 3,312,069	\$ 1,693,076	\$ 14,359	\$ 300,994	\$ 89,423
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ 24,680	\$ 134,825	\$ 118	\$ 5,630	\$ 9,910
Wages, fringe and accrued absences payable	5,469	133,923	-	-	20,057
Due to other governments	15,467	-	-	4,500	-
Due to other funds	847	1,424,328	14,241	290,864	-
TOTAL LIABILITIES	46,463	1,693,076	14,359	300,994	29,967
FUND BALANCE					
Reserved	3,265,606	-	-	-	59,456
TOTAL FUND BALANCE	3,265,606	-	-	-	59,456
TOTAL LIABILITIES AND FUND BALANCE	\$ 3,312,069	\$ 1,693,076	\$ 14,359	\$ 300,994	\$ 89,423

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019

SPECIAL REVENUE

	JUVENILE JUSTICE ALTERNATIVE ED. FUND	TEXAS JUVENILE PROBATION COMMISSION FUND	JUVENILE SERVICES FUND	TAX ASSESSOR VIT	DA HOT CHECK FUND
ASSETS					
Cash	\$ 287,322	\$ 1,740,966	\$ 77,438	\$ 1,789,165	\$ 54,781
Accounts receivable	145,440	70,745	-	-	-
Due from other governments	13,288	213,402	10,680	-	-
Due from other funds	43,096	62,072	13,163	-	424
Other assets	-	533	-	-	-
TOTAL ASSETS	\$ 489,146	\$ 2,087,718	\$ 101,281	\$ 1,789,165	\$ 55,205
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ 169,816	\$ 75,922	\$ 10,617	\$ 40,554	\$ 24
Wages, fringe and accrued absences payable	11,353	70,886	3,196	-	-
Due to other governments	189,532	998	-	1,495,454	-
Due to other funds	118,445	170,227	87,468	-	-
TOTAL LIABILITIES	489,146	318,033	101,281	1,536,008	24
FUND BALANCE					
Reserved	-	1,769,685	-	253,157	55,181
TOTAL FUND BALANCE	-	1,769,685	-	253,157	55,181
TOTAL LIABILITIES AND FUND BALANCE	\$ 489,146	\$ 2,087,718	\$ 101,281	\$ 1,789,165	\$ 55,205

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019

SPECIAL REVENUE

	PRE TRIAL INTERVENTION FUND	VENUE PROJECT FUND	WEST RAIL RELOCATION FUND	COLONIA STREET LIGHT FUND	DRUG FORFEITURE TRUST FUND	TOTAL NONMAJOR GOVERNMENTAL FUNDS
ASSETS						
Cash	\$ 690,017	\$ 3,076,908	\$ -	\$ 389,468	\$ 2,266,566	\$ 17,432,842
Accounts receivable	-	148,833	-	-	32,035	1,063,928
Due from other governments	-	-	-	2,540	403,402	3,758,128
Due from other funds	24,491	-	-	-	1,468,804	2,486,634
Other assets	-	-	-	234	9,899	48,333
TOTAL ASSETS	\$ 714,508	\$ 3,225,741	\$ -	\$ 392,242	\$ 4,180,706	\$ 24,789,865
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ -	\$ 688,622	\$ -	\$ 25,950	\$ 415,224	\$ 2,050,144
Wages, fringe and accrued absences payable	12,950	5,155	-	4,276	37,866	498,290
Due to other governments	-	-	-	1,232	758,958	2,509,199
Due to other funds	-	-	-	-	336,337	6,188,926
TOTAL LIABILITIES	12,950	693,777	-	31,458	1,548,385	11,246,559
FUND BALANCE						
Reserved	701,558	2,531,964	-	360,784	2,632,321	13,543,306
TOTAL FUND BALANCE	701,558	2,531,964	-	360,784	2,632,321	13,543,306
TOTAL LIABILITIES AND FUND BALANCE	\$ 714,508	\$ 3,225,741	\$ -	\$ 392,242	\$ 4,180,706	\$ 24,789,865

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019

CAPITAL PROJECTS

	PROJECT ROADMAP	2011 CERTIFICATES OF OBLIGATION	2014 CERTIFICATES OF OBLIGATION	2016 CERTIFICATES OF OBLIGATION	2017 CERTIFICATES OF OBLIGATION	2017 CERTIFICATES OF OBLIGATION - VENUE TAX PROJECT	TOTAL
ASSETS							
Cash	\$ 51,045	\$ 243,465	\$ 600,935	\$ 1,109,365	\$ 1,569,148	\$ 3,805,065	\$ 7,379,023
Accounts receivable	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 51,045</u>	<u>\$ 243,465</u>	<u>\$ 600,935</u>	<u>\$ 1,109,365</u>	<u>\$ 1,569,148</u>	<u>\$ 3,805,065</u>	<u>\$ 7,379,023</u>
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ -	\$ 237,243	\$ 19,920	\$ 193,812	\$ 450,975
Wages, fringe and accrued absences payable	-	-	5,973	1,831	-	-	7,804
Due to other governments	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>5,973</u>	<u>239,074</u>	<u>19,920</u>	<u>193,812</u>	<u>458,779</u>
FUND BALANCE							
Reserved	51,045	243,465	594,962	870,291	1,549,228	3,611,253	6,920,244
TOTAL FUND BALANCE	<u>51,045</u>	<u>243,465</u>	<u>594,962</u>	<u>870,291</u>	<u>1,549,228</u>	<u>3,611,253</u>	<u>6,920,244</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 51,045</u>	<u>\$ 243,465</u>	<u>\$ 600,935</u>	<u>\$ 1,109,365</u>	<u>\$ 1,569,148</u>	<u>\$ 3,805,065</u>	<u>\$ 7,379,023</u>

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019

DEBT SERVICE

	UNLIMITED TAX BONDS	LIMITED TAX BONDS	TOTAL	TOTAL NONMAJOR GOVERNMENTAL FUNDS
ASSETS				
Cash	\$ 118,523	\$ 5,738,149	\$ 5,856,672	\$ 30,668,537
Accounts receivable	-	-	-	1,063,928
Taxes receivable - net of allowances	29,467	916,484	945,951	945,951
Interfund receivable	-	-	-	-
Due from other governments	-	-	-	3,758,128
Due from other funds	-	-	-	2,486,634
Other assets	-	810,032	810,032	858,365
TOTAL ASSETS	\$ 147,990	\$ 7,464,665	\$ 7,612,655	\$ 39,781,543
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ 2,501,119
Wages, fringe and accrued absences payable	-	-	-	506,094
Due to other governments	-	-	-	2,509,199
Due to other funds	-	-	-	6,188,926
Deferred Revenue	29,298	840,814	870,112	870,112
TOTAL LIABILITIES	29,298	840,814	870,112	12,575,450
FUND BALANCE				
Reserved for debt service	118,692	6,623,851	6,742,543	6,742,543
Reserved for special revenue	-	-	-	13,543,306
Reserved for capital projects	-	-	-	6,920,244
TOTAL FUND BALANCE	118,692	6,623,851	6,742,543	27,206,093
TOTAL LIABILITIES AND FUND BALANCE	\$ 147,990	\$ 7,464,665	\$ 7,612,655	\$ 39,781,543

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

SPECIAL REVENUE

	FEDERAL TASK FORCE GRANT	COLONIA PAVING PROJECT FUND	LATERAL ROAD FUND	LAW LIBRARY FUND	OTHER GOVERNMENTAL ELECTIONS FUND	FEDERAL BLOCK GRANT FUND
REVENUES						
Intergovernmental	\$ 58,241	\$ 147,502	\$ 47,266	\$ -	\$ -	\$ 657,673
Charges for services	-	-	-	203,543	-	-
Fines and forfeitures	-	-	-	-	-	11,864
Miscellaneous	-	-	1,042	3,742	1,239,514	-
TOTAL REVENUES	58,241	147,502	48,308	207,285	1,239,514	669,537
EXPENDITURES						
General government	-	-	-	-	1,172,841	-
Law enforcement and public safety	72,356	-	-	240,972	-	669,135
Highways and streets	-	27,068	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Capital Outlay	-	175,091	-	-	-	-
TOTAL EXPENDITURES	72,356	202,159	-	240,972	1,172,841	669,135
Excess of Revenues Over (Under) Expenditures	(14,115)	(54,657)	48,308	(33,687)	66,673	402
OTHER FINANCING SOURCES (USES)						
Sale of capital assets	-	-	-	-	-	-
Transfers in	14,115	54,657	-	-	-	-
Transfers (out)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	14,115	54,657	-	-	-	-
Net change in fund balances	-	-	48,308	(33,687)	66,673	402
Fund Balances - October 1, 2018	-	-	47,750	342,307	84,150	21,456
FUND BALANCES - SEPTEMBER 30, 2019	\$ -	\$ -	\$ 96,058	\$ 308,620	\$ 150,823	\$ 21,858

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

SPECIAL REVENUE

	CHAPTER 19 FUND	FEDERAL LAW ENFORCEMENT FUND	NATIONAL INCIDENT REPORTING SYSTEM	O.N.D.C.P. FUND	BORDER HEALTH ISSUES FUND	TDH - IMMUNIZATION ACTION PLAN FUND
REVENUES						
Intergovernmental	\$ 40,414	\$ 1,595,576	\$ 256,797	\$ 3,298,700	\$ 905,451	\$ 714,616
Charges for services	-	-	-	-	-	-
Miscellaneous	-	7,754	-	-	-	-
TOTAL REVENUES	40,414	1,603,330	256,797	3,298,700	905,451	714,616
EXPENDITURES						
General government	40,414	-	-	-	-	-
Law enforcement and public safety	-	1,428,266	256,797	3,298,700	-	-
Highways and streets	-	-	-	-	-	-
Health	-	-	-	-	817,601	735,733
Welfare	-	-	-	-	-	-
Capital Outlay	-	239,343	-	-	87,850	12,764
TOTAL EXPENDITURES	40,414	1,667,609	256,797	3,298,700	905,451	748,497
Excess of Revenues Over (Under) Expenditures	-	(64,279)	-	-	-	(33,881)
OTHER FINANCING SOURCES (USES)						
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	72,033	-	-	-	33,014
Transfers (out)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	72,033	-	-	-	33,014
Net change in fund balances	-	7,754	-	-	-	(867)
Fund Balances - October 1, 2018	-	-	-	3,472	-	125,605
FUND BALANCES - SEPTEMBER 30, 2019	\$ -	\$ 7,754	\$ -	\$ 3,472	\$ -	\$ 124,738

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

SPECIAL REVENUE

	VICTIMS OF CRIME FUND	TUBERCULOSIS PROGRAM FUND	HEALTH BLOCK GRANT FUND	VALLE ESCONDIDO SEWER PROJECT	COMMUNITY CORRECTIONS ASSISTANCE PLAN FUND
REVENUES					
Intergovernmental	\$ 540,533	\$ 374,180	\$ 798,689	\$ 974,508	\$ 242,941
Charges for services	-	-	47,915	-	-
Fines and forfeitures	-	-	-	-	-
Miscellaneous	3,678	-	-	-	88,353
TOTAL REVENUES	544,211	374,180	846,604	974,508	331,294
EXPENDITURES					
General government	-	-	-	-	-
Law enforcement and public safety	692,850	-	-	-	327,326
Highways and streets	-	-	-	-	-
Health	-	381,974	794,857	-	-
Welfare	-	-	-	974,508	-
Capital Outlay	-	-	15,500	-	-
TOTAL EXPENDITURES	692,850	381,974	810,357	974,508	327,326
Excess of Revenues Over (Under) Expenditures	(148,639)	(7,794)	36,247	-	3,968
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	-	-	-	-	-
Transfers in	150,511	7,794	-	-	-
Transfers (out)	-	-	-	-	(3,867)
TOTAL OTHER FINANCING SOURCES (USES)	150,511	7,794	-	-	(3,867)
Net change in fund balances	1,872	-	36,247	-	101
Fund Balances - October 1, 2018	2,166	-	1,159,986	-	3,265,505
FUND BALANCES - SEPTEMBER 30, 2019	\$ 4,038	\$ -	\$ 1,196,233	\$ -	\$ 3,265,606

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

SPECIAL REVENUE

	WIC FUND	SELF HELP CENTERS FUND	HOME DISASTER ASSISTANCE GRANT FUND	ENCUMBERED PRE - TRIAL RELEASE FUND	JUVENILE JUSTICE ALTERNATIVE ED. FUND
REVENUES					
Intergovernmental	\$ 4,068,555	\$ 228,154	\$ 176,324	\$ 133,079	\$ 1,030,209
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	39,788	-
Miscellaneous	-	-	-	122,480	-
TOTAL REVENUES	4,068,555	228,154	176,324	295,347	1,030,209
EXPENDITURES					
General government	-	-	-	-	-
Law enforcement and public safety	-	-	-	610,683	1,075,455
Highways and streets	-	-	-	-	-
Health	4,016,048	-	-	-	-
Welfare	-	228,154	235,050	-	-
Capital Outlay	52,507	-	-	-	-
TOTAL EXPENDITURES	4,068,555	228,154	235,050	610,683	1,075,455
Excess of Revenues Over (Under) Expenditures	-	-	(58,726)	(315,336)	(45,246)
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	58,726	323,733	45,246
Transfers (out)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	58,726	323,733	45,246
Net change in fund balances	-	-	-	8,397	-
Fund Balances - October 1, 2018	-	-	-	51,059	-
FUND BALANCES - SEPTEMBER 30, 2019	\$ -	\$ -	\$ -	\$ 59,456	\$ -

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

SPECIAL REVENUE

	TEXAS JUVENILE PROBATION COMMISSION FUND	JUVENILE SERVICES	DA HOT CHECK FUND	TAX ASSESSOR VIT	PRE TRIAL INTERVENTION FUND
REVENUES					
Intergovernmental	\$ 3,288,109	\$ 86,392	\$ -	\$ -	\$ -
Charges for services	11,032	-	838	-	449,360
Fines and forfeitures	5,228	-	-	-	-
Miscellaneous	30,334	-	646	79,634	6,352
TOTAL REVENUES	3,334,703	86,392	1,484	79,634	455,712
EXPENDITURES					
General government	-	-	-	54,051	-
Law enforcement and public safety	3,209,335	100,080	3,364	-	278,141
Highways and streets	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	3,209,335	100,080	3,364	54,051	278,141
Excess of Revenues Over (Under) Expenditures	125,368	(13,688)	(1,880)	25,583	177,571
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	-	-	-	-	-
Transfers in	3,867	13,688	-	-	-
Transfers (out)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	3,867	13,688	-	-	-
Net change in fund balances	129,235	-	(1,880)	25,583	177,571
Fund Balances - October 1, 2018	1,640,450	-	57,061	227,574	523,987
FUND BALANCES - SEPTEMBER 30, 2019	\$ 1,769,685	\$ -	\$ 55,181	\$ 253,157	\$ 701,558

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

SPECIAL REVENUE

	VENUE PROJECT	WEST RAIL RELOCATION FUND	COLONIA STREET LIGHT FUND	DRUG FORFEITURE TRUST FUND	TOTAL
REVENUES					
Taxes	\$ 2,384,281	\$ -	\$ -	\$ -	\$ 2,384,281
Intergovernmental	-	-	-	530,833	20,194,742
Charges for services	-	-	-	-	712,688
Fines and forfeitures	-	-	-	-	56,880
Miscellaneous	34,191	6	414,770	922,862	2,955,358
TOTAL REVENUES	2,418,472	6	414,770	1,453,695	26,303,949
EXPENDITURES					
General government	168,953	-	355,445	-	1,791,704
Law enforcement and public safety	-	-	-	2,163,778	14,427,238
Highways and streets	-	260,931	-	-	287,999
Health	-	-	-	-	6,746,213
Welfare	-	-	-	-	1,437,712
Capital Outlay	1,618,507	-	-	196,844	2,398,406
TOTAL EXPENDITURES	1,787,460	260,931	355,445	2,360,622	27,089,272
Excess of Revenues Over (Under) Expenditures	631,012	(260,925)	59,325	(906,927)	(785,323)
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	-	-	-	1,290	1,290
Transfers in	-	3,139,076	-	-	3,916,460
Transfers (out)	(615,250)	(3,139,082)	-	(123,078)	(3,881,277)
TOTAL OTHER FINANCING SOURCES (USES)	(615,250)	(6)	-	(121,788)	36,473
Net change in fund balances	15,762	(260,931)	59,325	(1,028,715)	(748,850)
Fund Balances - October 1, 2018	2,516,202	260,931	301,459	3,661,036	14,292,156
FUND BALANCES - SEPTEMBER 30, 2019	\$ 2,531,964	\$ -	\$ 360,784	\$ 2,632,321	\$ 13,543,306

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

CAPITAL PROJECTS

	PROJECT ROADMAP	2011 CERTIFICATES OF OBLIGATION	2014 CERTIFICATES OF OBLIGATION	2016 CERTIFICATES OF OBLIGATION	2017 CERTIFICATES OF OBLIGATION	LIMITED TAX REFUNDING BONDS SERIES 2017	2017 CO's -VENUE TAX PROJECT	TOTAL
REVENUES								
Intergovernmental	\$ -	\$ -	\$ -	\$ 405,000	\$ -	\$ -	\$ -	\$ 405,000
Miscellaneous	745	6,326	7,386	24,754	22,059	-	49,232	110,502
TOTAL REVENUES	<u>745</u>	<u>6,326</u>	<u>7,386</u>	<u>429,754</u>	<u>22,059</u>	<u>-</u>	<u>49,232</u>	<u>515,502</u>
EXPENDITURES								
General Government	-	5,231	12,403	50,163	770	-	146,128	214,695
Law Enforcement and public safety	-	-	12,257	-	-	-	-	12,257
Highways and Streets	-	-	116,654	52,710	100,819	-	-	270,183
Bond issuance costs	-	-	-	-	-	-	-	-
Capital outlay	-	41,492	79,860	2,998,781	1,184,264	-	937,783	5,242,180
TOTAL EXPENDITURES	<u>-</u>	<u>46,723</u>	<u>221,174</u>	<u>3,101,654</u>	<u>1,285,853</u>	<u>-</u>	<u>1,083,911</u>	<u>5,739,315</u>
Excess of Revenues Over (Under) Expenditures	<u>745</u>	<u>(40,397)</u>	<u>(213,788)</u>	<u>(2,671,900)</u>	<u>(1,263,794)</u>	<u>-</u>	<u>(1,034,679)</u>	<u>(5,223,813)</u>
OTHER FINANCING SOURCES (USES)								
Bond issuance	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Capital Lease Financing	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>745</u>	<u>(40,397)</u>	<u>(213,788)</u>	<u>(2,671,900)</u>	<u>(1,263,794)</u>	<u>-</u>	<u>(1,034,679)</u>	<u>(5,223,813)</u>
Fund Balances - October 1, 2018	<u>50,300</u>	<u>283,862</u>	<u>808,750</u>	<u>3,542,191</u>	<u>2,813,022</u>	<u>-</u>	<u>4,645,932</u>	<u>12,144,057</u>
FUND BALANCES - SEPTEMBER 30, 2019	<u>\$ 51,045</u>	<u>\$ 243,465</u>	<u>\$ 594,962</u>	<u>\$ 870,291</u>	<u>\$ 1,549,228</u>	<u>\$ -</u>	<u>\$ 3,611,253</u>	<u>\$ 6,920,244</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

DEBT SERVICE

	UNLIMITED TAX BONDS	LIMITED TAX BONDS	TOTAL	TOTAL NONMAJOR GOVERNMENTAL FUNDS
REVENUES				
Taxes	\$ 4,584	\$ 10,094,050	\$ 10,098,634	\$ 12,482,915
Intergovernmental	-	-	-	20,599,742
Charges for services	-	-	-	712,688
Fines and forfeitures	-	-	-	56,880
Miscellaneous	2,521	153,291	155,812	3,221,672
TOTAL REVENUES	7,105	10,247,341	10,254,446	37,073,897
EXPENDITURES				
General government	-	-	-	2,006,399
Law enforcement and public safety	-	-	-	14,439,495
Highway and streets	-	-	-	558,182
Health	-	-	-	6,746,213
Welfare	-	-	-	1,437,712
Capital Outlay	-	-	-	7,640,586
Principal retirement	-	7,612,576	7,612,576	7,612,576
Interest and fiscal charges	-	3,675,831	3,675,831	3,675,831
TOTAL EXPENDITURES	-	11,288,407	11,288,407	44,116,994
Excess of Revenues Over (Under) Expenditures	7,105	(1,041,066)	(1,033,961)	(7,043,097)
OTHER FINANCING SOURCES (USES)				
Bond Issuance	-	-	-	-
Sale of capital assets	-	-	-	1,290
Transfers in	-	1,193,384	1,193,384	5,109,844
Transfers (out)	-	-	-	(3,881,277)
TOTAL OTHER FINANCING SOURCES (USES)	-	1,193,384	1,193,384	1,229,857
Net change in fund balances	7,105	152,318	159,423	(5,813,240)
Fund Balances - October 1, 2018	111,587	6,471,533	6,583,120	33,019,333
FUND BALANCES - SEPTEMBER 30, 2019	\$ 118,692	\$ 6,623,851	\$ 6,742,543	\$ 27,206,093

CAMERON COUNTY, TEXAS MAJOR GOVERNMENTAL FUNDS

GENERAL FUND

The General Fund accounts for the resources used to finance the fundamental operations of the County. It is the basic fund of the County and covers all activities for which a separate fund has not been established.

ROAD & BRIDGE FUND

This fund accounts for revenues and expenditures pertaining to the construction and maintenance operations of County roads and subdivision oversight in the County.

2019 CERTIFICATES OF OBLIGATION

This fund is used to account for county projects funded with the issuance of Certificates of Obligation in 2019.

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
REVENUES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Taxes				
Current Advalorem Taxes	\$ 55,782,915	\$ 55,782,915	\$ 55,743,354	\$ (39,561)
Delinquent Advalorem Taxes	1,830,682	1,896,633	1,896,633	-
TIRZ	(1,401,500)	(1,401,500)	(1,401,500)	-
Discounts	(1,186,725)	(1,186,725)	(1,157,415)	29,310
Commissions	(577,955)	(577,955)	(573,958)	3,997
Errors and Adjustments	(288,068)	(288,068)	(216,435)	71,633
Penalties and Interest	1,368,645	1,368,645	1,264,473	(104,172)
Misc Pmts - in lieu of taxes	105,000	105,000	104,000	(1,000)
TOTAL TAXES	55,632,994	55,698,945	55,659,152	(39,793)
Licenses and Permits				
Beer Licenses (net)	29,868	29,868	29,878	10
Liquor Licenses (net)	79,179	103,541	103,541	-
Gaming licenses	17,769	17,769	14,951	(2,818)
Certificates of Title	462,220	476,740	476,740	-
Tax Certificates	7,060	8,190	8,190	-
TOTAL LICENSES AND PERMITS	596,096	636,108	633,300	(2,808)
Intergovernmental Revenues				
Indirect Cost	-	13,754	13,754	-
Indir.CostReimb.-BorderHealth	12,501	12,501	-	(12,501)
Bio terrorism-indirect cost	56,347	56,347	44,682	(11,665)
Indirect Cost	-	643,107	643,107	-
Indir.CostReimb.-WICGrants Aid	624,550	624,550	564,641	(59,909)
Emergency Services District	206,000	206,000	103,000	(103,000)
Emergency Services District	-	179,000	179,000	-
Contributions from other Entit	-	26,000	26,000	-
Fee Revenue Admin Fee	25,500	31,863	31,864	1
Federal Wildlife Allocation	47,034	47,034	43,281	(3,753)
State Mixed Drink Tax	919,479	994,270	994,271	1
State Bingo Tax	-	118,032	118,032	-
Sales Tax Commissions-Tax Auto	2,519,508	2,519,508	2,370,498	(149,010)
Emergency Services District	-	15,000	7,500	(7,500)
State Revenue	-	4,224	4,224	-
Emergency Services District	40,000	10,498	2,500	(7,998)
Indirect Cost	10,500	10,500	3,064	(7,436)
Aid Count Court at Law	84,000	84,000	84,000	-
Aid Count Court at Law	84,000	84,000	84,000	-
Aid Count Court at Law	84,000	84,000	84,000	-
Aid Count Court at Law	84,000	84,000	84,000	-
Aid Count Court at Law	84,000	84,000	84,000	-
State Revenue	264,128	264,128	264,171	43
Reimbursement Indigent defense	166,204	166,204	157,802	(8,402)
Fee Revenue Admin Fee	-	-	150	150
DA Food Stamp Prosecutions	1,500	1,500	840	(660)
State Aid-County Attorney	62,462	62,462	54,391	(8,071)
Indirect Cost	14,500	14,500	14,304	(196)
Federal-SCAAP	150,000	485,621	485,621	-
Prisoner Transport	32,500	32,500	29,571	(2,929)
Contributions from other Entit	25,000	55,000	55,000	-
State Tobacco Reimbursement	191,535	191,535	187,625	(3,910)
State Revenue	2,500	2,500	-	(2,500)
State Revenue	28,500	28,500	26,948	(1,552)
TOTAL INTERGOVERNMENTAL REVENUES	5,820,248	7,236,638	6,845,841	(390,797)

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
REVENUES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Charges for Services				
County Clerk-Records Mgmt	500,226	500,226	342,135	(158,091)
County Clerk-Records Mgmt	500,177	500,177	188,234	(311,943)
Inspections	60,106	79,519	79,519	-
Dist Clerk Info System Fees	-	278,782	278,783	1
Child Safety Admin Fee	33,075	44,806	44,807	1
Labor Charges	65,940	92,013	92,014	1
Labor Charges	22,217	31,645	31,645	-
Service Fees	10,593	11,811	11,811	-
County Clerk-Judicial Rec Mgt	17,880	26,635	26,635	-
Judges Signature Probate Fee	615	615	536	(79)
Judges Signature Probate Fee	615	615	-	(615)
Supp Ct Init Guardianship Fee	-	14,888	14,888	-
Judges Signature Probate Fee	615	615	486	(129)
Judges Signature Probate Fee	615	615	536	(79)
Judges Signature Probate Fee	615	615	-	(615)
Steno Fees and Interpreter Fee	74,172	87,514	87,514	-
Jury Fees	275,964	346,725	346,726	1
Service Fees	19,363	19,363	18,509	(854)
Dist Clerk-Judicial Recd Mgmt	30,006	79,808	79,809	1
Dist. Clerk-Passport Revenue	68,619	128,475	128,475	-
Research fees - District Clrk	22,209	23,959	23,959	-
Passport Picture fee-Dist Clrk	23,254	36,450	36,450	-
Retrieval fees - Dist. Clerk	155	155	50	(105)
District Clerk	537,115	558,361	558,362	1
Justices of the Peace	5,550	7,742	7,742	-
Justices of the Peace	50,076	50,076	30,689	(19,387)
Justices of the Peace	26,152	80,783	80,783	-
Justices of the Peace	15,744	29,854	29,854	-
Justices of the Peace	3,860	7,084	7,084	-
Justices of the Peace	9,378	16,647	16,647	-
Justices of the Peace	28,040	28,716	28,717	1
JP Security Fees	-	4,215	4,215	-
Justices of the Peace	7,711	13,662	13,662	-
Justices of the Peace	16,909	19,082	19,083	1
Justices of the Peace	21,162	26,868	26,869	1
County Attorney	58,537	58,537	55,479	(3,058)
Justices of the Peace	75	75	72	(3)
Judges Signature Probate Fee	-	-	50	50
Beer, Wine, Liquor Commissions	8,713	10,244	10,244	-
Tax Assessor/Collector-Auto	978,596	978,596	965,105	(13,491)
Jail-State, Other	49,929	49,929	45,404	(4,525)
Jail-Federal	2,805,201	3,074,436	3,074,437	1
Service Fees	5,854	8,726	8,727	1
Constable Precinct #1	1,688	1,688	595	(1,093)
Service Fees	138,341	191,475	191,475	-
Constable Precinct #2	15,737	15,737	6,610	(9,127)
Service Fees	1,000	1,000	275	(725)
Service Fees	84,641	84,641	84,053	(588)
Constable Precinct #3	3,814	3,814	3,495	(319)
Service Fees	25,445	33,969	33,969	-
Constable Precinct #4	6,063	14,376	14,377	1

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
REVENUES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Charges for Services (Continued)				-
Service Fees	64,784	69,710	69,710	-
Constable Precinct #5	12,106	12,106	11,819	(287)
Sheriff Fees	266,787	266,787	234,062	(32,725)
Sheriff Arrest Fees	10,313	10,313	8,983	(1,330)
Registration Fees-Flu Vaccine	10,300	10,300	9,144	(1,156)
Subdivision Plat InspectionFee	4,200	4,200	4,200	-
Inspections	80,862	80,862	61,970	(18,892)
Septic Tank Fees	31,560	55,880	55,880	-
TOTAL CHARGES FOR SERVICES	<u>7,113,274</u>	<u>8,186,517</u>	<u>7,607,363</u>	<u>(579,154)</u>
Fines and Forfeitures				
Fee Revenue	953,820	953,820	932,926	(20,894)
Fee Revenue	167,153	237,659	237,660	1
Court Cost	200	200	232	32
Fines	170,099	209,086	209,087	1
Fee Revenue	31,908	31,908	6,085	(25,823)
Court Cost	459	459	115	(344)
Fee Revenue	198,214	216,969	216,969	-
Fee Revenue	47,086	47,086	45,895	(1,191)
JPTech Fee	-	269,626	269,626	-
District Clerk	357,754	357,754	343,983	(13,771)
Fines	21,022	21,022	20,206	(816)
Fee Revenue	-	53,932	-	(53,932)
JPTech Fee	111,373	193,280	193,280	-
Fee Revenue	292,090	394,982	394,983	1
Court Cost	12,442	17,573	17,573	-
Fines	6,113	9,317	9,317	-
Fee Revenue	421,157	444,752	444,752	-
Court Cost	16,705	16,705	16,091	(614)
Fines	11,524	11,524	10,199	(1,325)
Fee Revenue	432,194	441,164	441,164	-
Court Cost	14,025	14,911	14,911	-
Fines	8,969	10,643	10,644	1
Fee Revenue	247,319	247,319	228,900	(18,419)
Court Cost	10,929	10,929	9,890	(1,039)
Fines	8,650	8,650	8,357	(293)
Fee Revenue	274,546	274,546	212,459	(62,087)
Court Cost	10,441	10,441	8,101	(2,340)
JPTech Fee	-	909	908	(1)
Fines	7,731	7,731	6,418	(1,313)
Fee Revenue	250,747	288,575	288,575	-
Court Cost	9,118	13,426	13,427	1
Fines	6,499	9,352	9,353	1
Fee Revenue	483,497	673,926	673,927	1
Court Cost	22,450	31,677	31,678	1
JPTech Fee	-	1,185	1,186	1
Fines	14,496	22,916	22,917	1
Fee Revenue	658,815	874,103	874,103	-
Court Cost	20,206	24,599	24,600	1
Fines	17,388	21,871	21,872	1
Fee Revenue	218,220	218,220	197,724	(20,496)
Court Cost	8,468	8,468	7,102	(1,366)
Fines	5,773	5,773	5,285	(488)
Fee Revenue	387,044	643,110	643,110	-
Court Cost	15,867	25,379	25,379	-
Fines	13,854	23,782	23,783	1

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
REVENUES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Fines and Forfeitures (Continued)				
Civil CH Const - Revenue	-	71,441	71,442	1
Vital Statistics Preserv Fee	-	3,650	3,651	1
Fee Revenue	3,832	3,832	3,416	(416)
Fee Revenue	676	676	552	(124)
Fee Revenue	2,762	2,762	1,174	(1,588)
Fee Revenue	37,610	120,482	120,483	1
JP Tech Fee	-	1,369	1,370	1
Fee Revenue	59,386	106,394	106,395	1
Fines	500	500	210	(290)
TOTAL FINES AND FORFEITURES	6,071,131	7,712,365	7,483,445	(228,920)
Miscellaneous				
Interest Income	-	2,397	2,398	1
Copy Reimbursements	85,219	90,889	90,890	1
Interest Income	5,821	9,758	9,758	-
Miscellaneous	-	-	180	180
Donations	-	500	-	(500)
Settlements	-	6,352	6,352	-
Miscellaneous Revenue	-	9,300	9,300	-
County's Waste Collection fee	248,998	269,114	269,115	1
Records Preservation Revenue	-	94,356	94,357	1
JP Technology Funds	-	900	900	-
Interest Income	580,391	889,846	889,847	1
Vending Machine Commissions	8,229	10,058	10,058	-
Miscellaneous	125,000	167,216	167,216	-
Snack Bar Commissions	3,600	3,600	2,700	(900)
Land Rental	-	9,000	9,000	-
Bail Bond Fees	16,000	16,000	15,182	(818)
Copy Reimbursements	50,505	50,505	42,328	(8,177)
Transaction Fee	5,923	5,923	5,684	(239)
Interest Income	33,862	66,943	66,944	1
Miscellaneous	-	-	121	121
Long/Short	-	-	125	125
Miscellaneous	-	-	216	216
Miscellaneous	-	-	216	216
Miscellaneous	-	649	649	-
Interest Income	14	14	8	(6)
Copy Reimbursement-Dist Clerk	144,893	144,893	143,458	(1,435)
District Clerk FAX Fee	-	-	2	2
Transaction Fee	11,698	11,698	10,698	(1,000)
Interest Income	57,278	86,485	86,485	-
Miscellaneous	500	500	403	(97)
Interest Income	325	325	854	529
Miscellaneous	-	-	30	30
Interest Income	538	538	965	427
Long/Short	-	-	100	100
Interest Income	470	470	962	492
Miscellaneous	-	-	120	120
Long/Short	-	-	-	-
Interest Income	305	305	547	242
Interest Income	317	317	470	153
Long/Short	-	-	-	-
Interest Income	283	283	669	386
Miscellaneous	-	-	30	30
Interest Income	620	1,521	1,521	-

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
REVENUES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Miscellaneous (continued)				
Interest Income	652	1,507	1,507	-
Long/Short	-	-	-	-
Interest Income	281	282	438	156
Long/Short	-	-	20	20
Interest Income	492	1,373	1,373	-
Long/Short	-	-	(47)	(47)
Copy Receipts	-	-	84	84
Miscellaneous	-	-	137	137
Audit Fees	34,356	34,356	34,038	(318)
Miscellaneous	-	-	35	35
Vehicle Inventory Tax Surplus	35,570	39,738	39,739	1
Tax Commissions-AdValorem	2,466,375	2,466,375	2,462,724	(3,651)
Interest Income	72,882	88,425	88,425	-
Miscellaneous	5,909	5,909	5,456	(453)
TWX Reimbursement	4,902	9,604	9,604	-
Long/Short	2,500	3,675	3,675	-
Vehicle Inventory Tax Surplus	150,221	150,221	53,555	(96,666)
Land Rental	-	4,275	4,275	-
Land Rental	22,320	22,320	22,320	-
Pay Phones Commissions	647,975	758,681	758,681	-
Reimbursement Inmate damages	350	350	375	25
Miscellaneous	-	-	50	50
Land Rental	36,000	39,396	39,397	1
Miscellaneous	14,500	21,468	21,468	-
Program Revenues	394,163	394,163	334,415	(59,748)
Program Revenues	155,905	194,214	194,214	-
Insurance Proceeds	-	2,232	2,232	-
Transfer from Education Res	-	1,715	1,715	-
Transfer from Education Res	-	970	970	-
Transfer from Education Res	-	31,192	31,193	1
Miscellaneous	-	1,383	1,384	1
Program Revenues	-	118,046	118,046	-
Miscellaneous	9,648	14,632	14,632	-
Pay Phones Commissions	-	-	151	151
Restitution Rental	24,000	24,000	24,000	-
Program Revenues	-	103,761	103,762	1
Interest Income	750	750	1,227	477
Miscellaneous	4,205	5,978	5,978	-
Miscellaneous	18,361	27,876	27,876	-
Reimburse - Equipment useage	3,201	3,201	-	(3,201)
TOTAL MISCELLANEOUS	<u>5,486,307</u>	<u>6,522,723</u>	<u>6,349,982</u>	<u>(172,741)</u>
Other Financing Sources				
Financing Proceeds	-	1,034,060	1,034,060	-
Sale of Surplus	50,000	50,000	23,028	(26,972)
Sale of Land	-	2,133	2,133	-
TOTAL FINANCING SOURCES	<u>50,000</u>	<u>1,086,193</u>	<u>1,059,221</u>	<u>(26,972)</u>
TOTAL REVENUES AND FINANCING SOURCES	<u>\$ 80,770,050</u>	<u>\$ 87,079,489</u>	<u>\$ 85,638,304</u>	<u>\$ (1,441,185)</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
EXPENDITURES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
General Government				
COUNTY JUDGE	\$ 270,839	\$ 274,734	\$ 271,348	\$ 3,386
HUMAN RESOURCES	114,519	115,550	111,339	4,211
CIVIL SERVICE COMMISSION	97,319	109,185	109,027	158
COUNTY CLERK	961,315	992,237	963,113	29,124
RECORDS MANAGEMENT	500,226	394,550	345,785	48,765
OLD RECORDS RETRIEVAL	500,177	209,788	188,234	21,554
VETERAN'S SERVICE OFFICE	234,629	245,883	242,510	3,373
EMERGENCY MANAGEMENT	655,659	571,225	555,718	15,507
ESD CONTRACT	-	57,116	49,369	7,747
FIRE MARSHAL DIVISION	-	126,162	113,816	12,346
MAIL ROOM	29,705	13,716	7,803	5,913
DATA PROCESSING	1,930,356	2,219,452	2,204,520	14,932
GENERAL ADMINISTRATION	3,288,829	3,933,172	3,905,648	27,524
CIVIL DIVISION	621,414	636,002	601,552	34,450
COMMISSIONER PCT. #1	74,917	74,922	72,474	2,448
COMMISSIONER PCT. #2	74,492	74,915	74,602	313
COMMISSIONER PCT. #3	77,904	78,204	78,043	161
COMMISSIONER PCT. #4	74,278	73,524	73,286	238
REPRODUCTION	179,379	184,964	183,055	1,909
CENSUS	-	25,000	4,224	20,776
PROGRAM, DEVELOPMENT & MGT.	445,908	456,019	446,435	9,584
VEHICLE MAINTENANCE	324,253	339,744	335,171	4,573
VEHICLE MAINTENANCE	23,300	22,794	12,397	10,397
VOTER REGISTRATION & ELECTIONS	1,209,004	1,565,620	1,543,415	22,205
COUNTY AUDITOR	1,648,288	1,803,429	1,782,253	21,176
COUNTY PURCHASING	422,732	437,632	434,457	3,175
MOTOR VEHICLE INSPECTION	-	53	52	1
COUNTY TREASURER	272,687	279,113	277,551	1,562
TAX ASSESSOR/COLLECTOR	3,611,170	3,681,101	3,623,070	58,031
VEHICLE INVENTORY TAX	150,221	99,477	53,555	45,922
M&O VETERANS' OFFICE	9,971	8,486	5,397	3,089
M&O ELECTIONS OFFICE	15,015	14,163	12,861	1,302
M&O LEVEE ST. ANNEX	293,425	303,548	270,052	33,496
M&O ANIMAL SHELTER	43,000	41,500	18,373	23,127
M&O CAMERON PARK LAW ENFORCEMENT	6,965	5,118	1,947	3,171
M&O LOS FRESNOS	46,726	49,496	41,688	7,808
M&O RIO HONDO ANNEX	22,617	23,552	11,971	11,581
M&O PORT ISABEL ANNEX	24,447	25,247	21,863	3,384
M&O DANCY BUILDING	353,899	381,173	353,758	27,415
M&O SANTA ROSA TECHNOLOGY CTR	42,428	41,991	19,989	22,002
M&O HARLINGEN BUILDING	102,586	102,844	89,165	13,679
M&O COURTHOUSE BUILDING	1,784,983	1,950,620	1,910,779	39,841
M&O SAN BENITO ANNEX	286,308	275,829	245,325	30,504
M&O RECORDS WAREHOUSE	32,454	36,249	34,622	1,627
M&O LA FERIA ANNEX	66,717	66,945	60,592	6,353
M&O ARROYO CITY FIRE STATION	8,684	7,708	6,303	1,405
HISTORICAL COMMITTEE	1,960	2,060	283	1,777
FARM & HOME DEMONSTRATION	277,336	254,390	244,884	9,506
M&O TICK ERRADICATION	9,989	13,781	8,072	5,709
TOTAL GENERAL GOVERNMENT	21,223,030	22,699,983	22,021,746	678,237

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
EXPENDITURES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Law Enforcement and Public Safety				
BAIL BOND ADMINISTRATION	57,685	59,310	57,849	1,461
COUNTY CLERK - JUDICIAL	1,057,353	993,770	972,132	21,638
COUNTY COURT AT LAW I	609,414	616,952	612,792	4,160
COUNTY COURT AT LAW II	617,502	565,560	550,248	15,312
COUNTY COURT AT LAW III	539,660	547,026	533,462	13,564
COUNTY COURT AT LAW IV	651,186	675,041	668,768	6,273
COUNTY COURT AT LAW V	538,524	539,151	532,340	6,811
DISTRICT COURTS	3,573,654	3,495,518	3,399,724	95,794
INDIGENT DEFENSE	2,440,966	2,532,325	2,525,865	6,460
CRIMINAL HEARINGS OFFICER	110,279	131,912	130,332	1,580
COURTHOUSE SECURITY	20,000	20,000	8,068	11,932
JUVENILE COURT	386,356	390,857	381,573	9,284
M&O MAGISTRATE COURT	10,459	11,791	6,269	5,522
DISTRICT CLERK	2,209,652	2,680,838	2,641,959	38,879
JUSTICE OF PEACE ADMIN.	117,069	200,452	193,280	7,172
JUSTICE OF THE PEACE #1	221,668	236,167	234,934	1,233
JUSTICE OF THE PEACE #2-1	315,283	279,124	277,744	1,380
JUSTICE OF THE PEACE #2-2	268,729	272,562	269,581	2,981
JUSTICE OF THE PEACE 2-3	228,183	275,636	268,642	6,994
JUSTICE OF THE PEACE #3-1	218,505	210,142	207,202	2,940
JUSTICE OF THE PEACE #3-2	214,291	213,177	208,943	4,234
JUSTICE OF THE PEACE #4	206,518	207,850	194,828	13,022
JUSTICE OF THE PEACE #5-1	277,137	326,804	325,643	1,161
JUSTICE OF THE PEACE #5-2	272,870	265,564	256,602	8,962
JUSTICE OF THE PEACE #5-3	274,201	280,055	272,893	7,162
DISTRICT ATTORNEY	4,922,027	4,941,222	4,900,042	41,180
JAIL, DETENTION CENTER 1 & 2	16,632,257	17,547,219	17,510,541	36,678
M&O JAIL	1,912,282	2,075,256	2,027,096	48,160
JAIL INFIRMARY	3,277,781	3,144,086	3,077,947	66,139
M&O DARRELL HESTER BUILDING	245,355	244,510	202,961	41,549
M&O ORANGE ST.	57,118	57,665	46,816	10,849
CONSTABLE PCT#1	367,377	420,151	410,673	9,478
CONSTABLE PCT#2	578,324	622,530	613,957	8,573
PCT 2 SECURITY	782,510	789,165	786,355	2,810
CONSTABLE PCT#3	658,491	683,422	670,306	13,116
CONSTABLE PCT#4	540,275	555,432	546,438	8,994
PCT 4 MENTAL HEALTH TRANSPORT	394,163	393,705	373,578	20,127
CONSTABLE PCT#5	740,546	802,944	787,729	15,215
PCT 5 MENTAL HEALTH TRANSPORT	155,905	155,955	148,193	7,762
SHERIFF'S OFFICE	6,737,876	7,254,612	7,211,393	43,219
M&O SHERIFF'S OFFICE	361,479	406,352	402,613	3,739
SHERIFF'S AUTO THEFT	412,224	428,074	427,929	145
JUVENILE BOOTCAMP	1,575,316	1,506,747	1,417,087	89,660
JUVENILE PROBATION	2,331,740	2,348,994	2,287,658	61,336
JUVENILE DETENTION	2,860,176	2,785,434	2,723,917	61,517
ADULT PROBATION	89,275	86,053	69,181	16,872
TOTAL LAW ENFORCEMENT & PUBLIC SAFETY	61,069,641	63,277,112	62,374,083	903,029
Health				
M&O BROWNSVILLE HEALTH CENTER	101,671	102,083	92,411	9,672
M&O FATHER O'BRIEN HLTH CLINIC	61,912	62,865	58,967	3,898
M&O HARLINGEN HEALTH BUILDING	75,844	75,823	63,168	12,655
HEALTH DEPARTMENT	1,971,585	1,848,837	1,790,513	58,324
ENVIRONMENTAL HEALTH	898,079	937,219	868,000	69,219
TOTAL HEALTH	3,109,091	3,026,827	2,873,059	153,768

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
EXPENDITURES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Welfare				
INDIGENT SERVICES/AUTOPSIES	884,884	925,651	881,219	44,432
CHILD WELFARE	721,000	759,195	758,708	487
CHILD PROTECTIVE LEGAL ADMIN	141,537	130,537	126,643	3,894
INDIGENT HEALTH CLAIMS	3,135,971	3,135,971	3,135,971	-
TOTAL WELFARE	<u>4,883,392</u>	<u>4,951,354</u>	<u>4,902,541</u>	<u>48,813</u>
 TOTAL GENERAL FUND EXPENDITURES	 <u>\$ 90,285,154</u>	 <u>\$ 93,955,276</u>	 <u>\$ 92,171,429</u>	 <u>\$ 1,783,847</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES
BUDGET AND ACTUAL
SPECIAL ROAD AND BRIDGE FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Positive (Negative)
Revenues				
Tax Revenues				
Current advalorem taxes	\$ 8,203,407	\$ 8,203,407	\$ 8,238,020	\$ 34,613
Delinquent advalorem taxes	232,267	232,267	248,833	16,566
Less:				
Discounts	(173,159)	(173,159)	(171,047)	2,112
Commissions	(84,516)	(84,516)	(84,529)	(13)
Insolvents and adjustments	(42,178)	(42,178)	(31,214)	10,964
Penalties and interest	189,066	189,066	176,831	(12,235)
TOTAL TAX REVENUES	<u>8,324,887</u>	<u>8,324,887</u>	<u>8,376,894</u>	<u>52,007</u>
Licenses and Permits				
Building permits and books	367,655	367,655	481,021	113,366
Automobile registration fees	3,125,000	3,125,000	3,257,459	132,459
TOTAL LICENSES AND PERMITS	<u>3,492,655</u>	<u>3,492,655</u>	<u>3,738,480</u>	<u>245,825</u>
Intergovernmental Revenues				
Beach cleanup	-	-	-	-
Auto license revenue	360,000	360,000	360,000	-
Overweight fees	122,000	122,000	138,304	16,304
State Revenue	-	-	7,130	7,130
Contributions from Other Entities	20,000	470,966	455,440	(15,526)
Review fees	26,624	26,624	17,665	(8,959)
TOTAL INTERGOVERNMENTAL REVENUES	<u>528,624</u>	<u>979,590</u>	<u>978,539</u>	<u>(1,051)</u>
Miscellaneous Revenues				
Settlements	-	-	-	-
Recording Fees	4,644	4,644	3,798	(846)
Program Revenues	-	-	160	160
Commercial Violations	66,000	120,658	127,994	7,336
Bond Forfeitures	49,445	49,445	84,390	34,945
Interest Income	65,000	65,000	171,031	106,031
Miscellaneous	-	-	7,977	7,977
TOTAL MISCELLANEOUS REVENUES	<u>185,089</u>	<u>239,747</u>	<u>395,350</u>	<u>155,603</u>
Other Financing Sources				
Financing Proceeds	-	1,343,397	1,343,397	-
Gain on Sale of Surplus	50,000	50,000	15,891	(34,109)
TOTAL OTHER FINANCING SOURCES	<u>50,000</u>	<u>1,393,397</u>	<u>1,359,288</u>	<u>(34,109)</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>\$ 12,581,255</u>	<u>\$ 14,430,276</u>	<u>\$ 14,848,551</u>	<u>\$ 418,275</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF ROAD AND BRIDGE FUND
EXPENDITURES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures				
Highways and Streets				
GIS	\$ 199,757	\$ 202,607	\$ 178,711	\$ 23,896
District Attorney	40,732	41,388	41,200	188
Precinct #1 Commissioner Staff	107,656	107,532	105,528	2,004
Pct. 1 Warehouse - M & O	8,300	11,964	8,054	3,910
Precinct #2 Commissioner Staff	108,948	109,709	105,148	4,561
Pct. 2 Warehouse - M & O	8,820	14,537	14,170	367
Precinct #3 Commissioner Staff	112,074	114,276	112,335	1,941
Pct. 3 Warehouse - M & O	7,900	6,307	3,921	2,386
Precinct #4 Commissioner Staff	107,872	112,576	108,963	3,613
Pct. 4 Warehouse - M & O	8,900	11,413	8,033	3,380
Consolidated Road Districts M & O	9,996,648	11,817,880	11,358,976	458,904
Engineering & Right-of-Way	1,018,400	1,060,785	989,465	71,320
Planning and Inspection	855,248	876,524	847,678	28,846
TOTAL HIGHWAYS AND STREETS	\$ 12,581,255	\$ 14,487,498	\$ 13,882,182	\$ 605,316

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
2019 CERTIFICATES OF OBLIGATION
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>CURRENT YEAR</u>	<u>PRIOR YEARS</u>	<u>CUMMULATIVE THROUGH 9/30/2019</u>	<u>BUDGET FOR THE PROJECT</u>	<u>VARIANCE</u>
REVENUES					
Interest Income	\$ 16,193	\$ -	\$ 16,193	\$ -	\$ 16,193
TOTAL REVENUES:	<u>16,193</u>	<u>-</u>	<u>16,193</u>	<u>-</u>	<u>16,193</u>
EXPENDITURES					
South Texas Ecotourism	-	-	-	4,000,000	4,000,000
Leeve St. Annex	-	-	-	643,000	643,000
Rio Hondo Annex	-	-	-	160,083	160,083
Port Isabel Annex	-	-	-	220,000	220,000
Lucio Clinic	-	-	-	568,013	568,013
Father O'Brien Clinic	-	-	-	330,000	330,000
Jail	-	-	-	1,467,070	1,467,070
Harlingen Annex	-	-	-	236,500	236,500
Courthouse	-	-	-	291,116	291,116
Darrell Hester	-	-	-	3,013,970	3,013,970
La Feria Annex	-	-	-	132,000	132,000
Sheriff's Office	-	-	-	371,250	371,250
Adult Probation	-	-	-	2,566,998	2,566,998
Veteran's Bridge Construction	35,287	-	35,287	3,150,000	3,114,713
Free Trade Bridge Construction	-	-	-	1,625,000	1,625,000
Gateway Bridge Construction	-	-	-	3,000,000	3,000,000
Construction R&B Project	-	-	-	17,000,000	17,000,000
Amphitheater	-	-	-	3,700,000	3,700,000
Parks	-	-	-	3,000,000	3,000,000
TOTAL EXPENDITURES:	<u>35,287</u>	<u>-</u>	<u>35,287</u>	<u>45,475,000</u>	<u>45,439,713</u>
Excess of Revenues Over (Under) Expenditures	<u>(19,094)</u>	<u>-</u>	<u>(19,094)</u>	<u>(45,475,000)</u>	<u>45,455,906</u>
OTHER FINANCING SOURCES (USES)					
Bond Issuance	40,085,000	-	40,085,000	40,085,000	-
Bond Discount	-	-	-	-	-
Bond Premium	5,888,376	-	5,888,376	5,888,376	-
Bond Issue Cost	(490,785)	-	(490,785)	(498,376)	7,591
Transfer In	-	-	-	-	-
Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>45,482,591</u>	<u>-</u>	<u>45,482,591</u>	<u>45,475,000</u>	<u>7,591</u>
Net Change in Fund Balance	45,463,497	-	45,463,497	-	45,463,497
Fund Balance October 1, 2018	-	-	-	-	-
FUND BALANCE SETEMBER 30, 2019	<u>\$ 45,463,497</u>	<u>\$ -</u>	<u>\$ 45,463,497</u>	<u>\$ -</u>	<u>\$ 45,463,497</u>

CAMERON COUNTY, TEXAS

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

SIGNIFICANT FUNDS

WIC Fund -	To account for grant proceeds awarded for the funding of a nutritional program for women, infants and children.
Health Block Fund -	To account for grant proceeds used to provide pre-natal care, preventive child health care, family planning and prevention and control of tuberculosis.
Drug Forfeiture Trust Fund	To account for property seized under state and federal drug laws for use in law enforcement activities.

OTHER FUNDS

Federal Task Force Grant - Sheriff Fund	Self Help Centers Fund
Colonia Paving Project Fund	Local Solid Waste Enforcement Fund
Lateral Road Fund	Laguna Madre Water & Sewer
Law Library Fund	Home Disaster Assistance Grant Fund
Other Governmental Elections Fund	Encumbered Pre-Trial Release Fund
Federal Block Grant Fund	Juvenile Justice Alternative Education Fund
Chapter 19 Fund	Juvenile Probation Commission Fund
Federal Law Enforcement Fund	Juvenile Services Fund
National Incident Reporting System Fund	D. A. Hot Check Fee
O.N.D.C.P. Fund	Tax Assessor VIT
Border Health Issues Fund	Laguna Heights
TDH Immunization Action Plan Fund	Pre-Trial Intervention Fund
Crime Victims Assistance Fund	Venue Project Fund
Tuberculosis Program Fund	West Rail Relocation Fund
Del Mar Heights Fund	Colonia Street Light Fund
Valle Escondido Sewer Project Fund	
Community Corrections Assist. Plan Fund	

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
FEDERAL TASK FORCE GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
FEDERAL TASK FORCE	\$ 4,111	\$ 4,111	\$ -
D.A. - HIDTA	16,028	16,028	-
FEDERAL TASK FORCE GRANT	3,617	3,617	-
OCDEF	12,408	12,407	(1)
FEDERAL TASK FORCE GRANT	18,756	18,756	-
CONSTABLE PRECINCT #3	1,483	1,483	-
SHERIFF	1,839	1,839	-
TOTAL REVENUES:	<u>58,242</u>	<u>58,241</u>	<u>(1)</u>
EXPENDITURES			
FEDERAL TASK FORCE	6,789	6,788	1
D.A. - HIDTA	20,067	20,067	-
FEDERAL TASK FORCE GRANT	5,920	5,920	-
OCDEF	14,517	14,517	-
FEDERAL TASK FORCE GRANT	20,237	20,237	-
CONSTABLE PRECINCT #3	1,771	1,771	-
SHERIFF	3,056	3,056	-
TOTAL EXPENDITURES:	<u>72,357</u>	<u>72,356</u>	<u>1</u>
Excess of Revenues Over (Under) Expenditures	<u>(14,115)</u>	<u>(14,115)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	14,115	14,115	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>14,115</u>	<u>14,115</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2018	-	-	-
FUND BALANCE SEPTEMBER 30, 2019	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
COLONIA PAVING PROJECT
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
US 77 PROJECT PHASE II	\$ 1,060,000	\$ 147,502	\$ (912,498)
TOTAL REVENUES:	<u>1,060,000</u>	<u>147,502</u>	<u>(912,498)</u>
EXPENDITURES			
US 77 PROJECT PHASE II	<u>1,325,000</u>	<u>202,159</u>	<u>1,122,841</u>
TOTAL US 77 PROJECT PHASE II	<u>1,325,000</u>	<u>202,159</u>	<u>1,122,841</u>
TOTAL EXPENDITURES:	<u>1,325,000</u>	<u>202,159</u>	<u>1,122,841</u>
Excess of Revenues Over (Under) Expenditures	<u>(265,000)</u>	<u>(54,657)</u>	<u>210,343</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	54,657	54,657
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>54,657</u>	<u>54,657</u>
Net Change in Fund Balance	(265,000)	-	265,000
Fund Balance October 1, 2018	-	-	-
FUND BALANCE SEPTEMBER 30, 2019	<u>\$ (265,000)</u>	<u>\$ -</u>	<u>\$ 265,000</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
LATERAL ROAD
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
UNITIZED ROAD SYSTEM	\$ -	\$ 47,266	\$ 47,266
UNITIZED ROAD SYSTEM	-	1,042	1,042
TOTAL REVENUES:	<u>-</u>	<u>48,308</u>	<u>48,308</u>
EXPENDITURES			
UNITIZED ROAD SYSTEM	-	-	-
TOTAL EXPENDITURES:	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	-	48,308	48,308
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	48,308	48,308
Fund Balance October 1, 2018	47,750	47,750	-
FUND BALANCE SEPTEMBER 30, 2019	<u>\$ 47,750</u>	<u>\$ 96,058</u>	<u>\$ 48,308</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
LAW LIBRARY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
LAW LIBRARY	\$ 192,000	\$ 203,543	\$ 11,543
LAW LIBRARY	1,200	3,742	2,542
TOTAL REVENUES:	<u>193,200</u>	<u>207,285</u>	<u>14,085</u>
EXPENDITURES			
LAW LIBRARY	<u>240,978</u>	<u>240,972</u>	<u>6</u>
TOTAL EXPENDITURES:	<u>240,978</u>	<u>240,972</u>	<u>6</u>
Excess of Revenues Over (Under) Expenditures	<u>(47,778)</u>	<u>(33,687)</u>	<u>14,091</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(47,778)	(33,687)	14,091
Fund Balance October 1, 2018	342,307	342,307	-
FUND BALANCE SEPTEMBER 30, 2019	<u>\$ 294,529</u>	<u>\$ 308,620</u>	<u>\$ 14,091</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
OTHER GOVERNMENTAL ELECTIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
ELECTIONS - GENERAL	\$ -	\$ -	\$ -
ELECTIONS - GENERAL	29,579	29,579	-
ELECTIONS - GENERAL	339,091	181,726	(157,365)
CITY OF LOS FRESNOS	11,990	11,990	-
LOS FRESNOS CISD	60,407	60,407	-
CITY OF BROWNSVILLE	200,042	200,042	-
LA FERIA ISD	15,853	15,853	-
CITY OF RIO HONDO	10,234	10,234	-
CITY OF BROWNSVILLE	179,137	179,137	-
CITY OF LA FERIA	17,761	17,761	-
BROWNSVILLE ISD	219,316	219,316	-
RIO HONDO ISD	22,256	22,256	-
CITY OF PORT ISABEL	14,129	14,129	-
SAN BENITO CISD	57,107	57,107	-
POINT ISABEL SCHOOL DISTRICT	35,484	35,484	-
SOUTH TEXAS ISD	103,208	103,208	-
LAGUNA MADRE WATER DISTRICT	23,352	23,352	-
CITY OF PORT ISABEL	13,248	13,248	-
CITY OF LA FERIA-MAY ELECTION	20,201	20,201	-
RIO HONDO RUNOFF	24,484	24,484	-
TOTAL REVENUES:	<u>1,396,879</u>	<u>1,239,514</u>	<u>(157,365)</u>
EXPENDITURES			
ELECTIONS - GENERAL	144,632	144,632	-
CITY OF LOS FRESNOS	11,990	11,990	-
LOS FRESNOS CISD	60,407	60,407	-
CITY OF BROWNSVILLE	200,044	200,042	2
LA FERIA ISD	15,852	15,853	(1)
CITY OF RIO HONDO	10,233	10,234	(1)
CITY OF BROWNSVILLE	179,137	179,137	-
CITY OF LA FERIA	17,761	17,761	-
BROWNSVILLE ISD	219,315	219,316	(1)
RIO HONDO ISD	22,256	22,256	-
CITY OF PORT ISABEL	14,129	14,129	-
SAN BENITO CISD	57,108	57,107	1
POINT ISABEL SCHOOL DISTRICT	35,482	35,484	(2)
SOUTH TEXAS ISD	103,208	103,208	-
LAGUNA MADRE WATER DISTRICT	23,351	23,352	(1)
CITY OF PORT ISABEL	13,249	13,248	1
CITY OF LA FERIA-MAY ELECTION	20,199	20,201	(2)
RIO HONDO RUNOFF	24,484	24,484	-
TOTAL EXPENDITURES:	<u>1,172,837</u>	<u>1,172,841</u>	<u>(4)</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
OTHER GOVERNMENTAL ELECTIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Excess of Revenues Over (Under) Expenditures	<u>224,042</u>	<u>66,673</u>	<u>(157,369)</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	224,042	66,673	(157,369)
Fund Balance October 1, 2018	84,150	84,150	-
FUND BALANCE SEPTEMBER 30, 2019	<u><u>\$ 308,187</u></u>	<u><u>\$ 150,823</u></u>	<u><u>\$ (157,364)</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
FEDERAL BLOCK GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	BUDGET	ACTUAL	VARIANCE
REVENUES			
OPERATION LIGHTHOUSE	\$ 600,000	\$ 105,644	\$ (494,356)
OPERATION LIGHTHOUSE 2020	-	37,580	37,580
ASSISTIVE OUTPATIENT TREATMENT	139,114	61,733	(77,381)
VETERANS COURT	123,692	-	(123,692)
VETERANS COURT	-	402	402
VETERANS COURT	130,311	55,737	(74,574)
VETERANS COURT	-	11,462	11,462
BORDER PROSECUTION UNIT	414,225	22,639	(391,586)
ASSISTIVE OUTPATIENT TRTMNT	76,963	18,895	(58,068)
ASSISTIVE OUTPATIENT TRTMNT	76,963	57,031	(19,932)
BORDER PROSECUTION UNIT	338,046	298,414	(39,632)
TOTAL REVENUES:	<u>1,899,314</u>	<u>669,537</u>	<u>(1,229,777)</u>
EXPENDITURES			
OPERATION LIGHTHOUSE	300,000	105,644	194,356
OPERATION LIGHTHOUSE 2020	300,000	37,580	262,420
ASSISTIVE OUTPATIENT TREATMENT	139,114	61,733	77,381
VETERANS COURT	123,692	-	123,692
VETERANS COURT	130,311	67,199	63,112
BORDER PROSECUTION UNIT	414,225	22,639	391,586
ASSISTIVE OUTPATIENT TRTMNT	76,963	18,895	58,068
ASSISTIVE OUTPATIENT TRTMNT	76,963	57,031	19,932
BORDER PROSECUTION UNIT	338,046	298,414	39,632
TOTAL EXPENDITURES:	<u>1,899,314</u>	<u>669,135</u>	<u>1,230,179</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>402</u>	<u>402</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	402	402
Fund Balance October 1, 2018	21,456	21,456	-
FUND BALANCE SEPTEMBER 30, 2019	<u>\$ 21,456</u>	<u>\$ 21,858</u>	<u>\$ 402</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
CHAPTER 19 - ELECTIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
CHAPTER 19 FUNDS	\$ 72,486	\$ 40,414	\$ (32,072)
TOTAL REVENUES:	<u>72,486</u>	<u>40,414</u>	<u>(32,072)</u>
EXPENDITURES			
CHAPTER 19 FUNDS	40,414	40,414	-
TOTAL EXPENDITURES:	<u>40,414</u>	<u>40,414</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>32,072</u>	<u>-</u>	<u>(32,072)</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	32,072	-	(32,072)
Fund Balance October 1, 2018	-	-	-
FUND BALANCE SEPTEMBER 30, 2019	<u>\$ 32,072</u>	<u>\$ -</u>	<u>\$ (32,072)</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
FEDERAL LAW ENFORCEMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	BUDGET	ACTUAL	VARIANCE
REVENUES			
LAW ENFORCEMENT BLOCK GRANT	\$ 13,683	\$ 10,464	\$ (3,219)
JAG 2018	15,466	3,011	(12,455)
COPS HIRING PROGRAM (CHP)	689,440	216,099	(473,341)
COPS SVPP	480,400	-	(480,400)
LBSP	70,000	-	(70,000)
OPERATION STONE GARDEN	-	7,754	7,754
LBSP PCT 4	7,500	-	(7,500)
LBSP	80,000	76,853	(3,147)
OP STONE GARDEN '11	915,439	863,362	(52,077)
OPERATION STONE GARDEN 2017	625,000	497,511	(127,489)
OPERATION STONE GARDEN 2018	1,086,229	688,491	(397,738)
TOTAL REVENUES:	<u>3,983,157</u>	<u>2,363,545</u>	<u>(1,619,612)</u>
EXPENDITURES			
LAW ENFORCEMENT BLOCK GRANT	13,683	10,464	3,219
JAG 2018	15,466	3,011	12,455
COPS HIRING PROGRAM (CHP)	689,440	288,132	401,308
COPS SVPP	480,400	-	480,400
LBSP	70,000	-	70,000
LBSP PCT 4	7,500	-	7,500
LBSP	80,000	76,853	3,147
OP STONE GARDEN '11	915,439	863,362	52,077
OPERATION STONE GARDEN 2017	625,000	497,511	127,489
OPERATION STONE GARDEN 2018	1,086,229	688,491	397,738
TOTAL EXPENDITURES:	<u>3,983,157</u>	<u>2,427,824</u>	<u>1,555,333</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>(64,279)</u>	<u>(64,279)</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	72,033	72,033
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>72,033</u>	<u>72,033</u>
Net Change in Fund Balance	-	7,754	7,754
Fund Balance October 1, 2018	-	-	-
FUND BALANCE SEPTEMBER 30, 2019	<u>\$ -</u>	<u>\$ 7,754</u>	<u>\$ 7,754</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
NATIONAL INCIDENT REPORTING SYSTEM
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
FEDERAL LAW ENFORCEMENT-NIBRS	\$ 1,012,135	\$ 256,797	\$ (755,338)
TOTAL REVENUES:	<u>1,012,135</u>	<u>256,797</u>	<u>(755,338)</u>
EXPENDITURES			
FEDERAL LAW ENFORCEMENT-NIBRS	<u>1,012,135</u>	<u>256,797</u>	<u>755,338</u>
TOTAL EXPENDITURES:	<u>1,012,135</u>	<u>256,797</u>	<u>755,338</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2018	-	-	-
FUND BALANCE SEPTEMBER 30, 2019	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
O.N.D.C.P.
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	BUDGET	ACTUAL	VARIANCE
REVENUES			
DIR ADMIN SUPPORT ELEMENT	\$ 1,187,065	\$ 34,491	\$ (1,152,574)
WHITE SANDS HIDTA TASK FORCE	186,232	-	(186,232)
AUSTIN AREA HIDTA TF	87,040	-	(87,040)
BRO HIDTA TASK FORCE	435,436	97,659	(337,777)
UNIFIED NARCOTICS INTELLIGENCE	369,262	3,536	(365,726)
SOUTH TX HIDTA INTEL CTR	146,250	14,347	(131,903)
DIRECTORS ADMIN SUPPORT ELEMEN	504,199	20,649	(483,550)
WHITE SANDS HIDTA TASK FORCE	169,707	15,040	(154,667)
AUSTIN AREA HIDTA TASK FORCE	109,188	32,293	(76,895)
PREVENTION AND DEMAND RED INI	99,965	6,781	(93,184)
LAREDO INTELLIGENCE SUPPORT CT	115,451	9,190	(106,261)
SOUTH TEXAS HIDTA SUPPORT SVCS	430,946	27,502	(403,444)
San Antoio DEA Task Force	142,692	9,782	(132,910)
McAllen DEA Task Force	42,864	10,852	(32,012)
PHPS - PREVENTION & DEMAND RED	100,000	54,653	(45,347)
BROWNSVILLE HIDTA TASK FORCE	316,770	91,246	(225,524)
UNIT	525,530	285,027	(240,503)
SOUTH TEXAS HIDTA (STHIC)	119,366	77,811	(41,555)
RGV FINANCIAL HIDTA TASK FORCE	203,001	142,663	(60,338)
DIRECTORS ADMIN SUPP ELEMENT	824,208	539,935	(284,273)
WHITE SANDS HIDTA TASK FORCE	245,723	132,100	(113,623)
AUSTIN AREA HIDTA TASK FORCE	113,258	38,852	(74,406)
PREV & DEMAND RED INITIATIVE	100,819	52,466	(48,353)
LAREDO INTEL SUPP CTR (LISC)	105,510	73,703	(31,807)
SOUTH TX HIDTA SUPP SVCS	495,077	288,002	(207,075)
SAN ANTONIO DEA TASK FORCE	43,507	18,393	(25,114)
BI-STX SUPPORT SERVICES	217,800	178,800	(39,000)
I-STX SUPPORT SERVICES	235,110	-	(235,110)
SI-STX SUPPORT SERVICES	64,023	48,727	(15,296)
McAllen HIDTA TF	14,288	14,288	-
BROWNSVILLE HIDTA TASK FORCE	234,653	88,928	(145,725)
UNIFIED NARC INTELL TASK FORCE	483,262	190,174	(293,088)
SOUTH TX HIDTA INTELL CTR	139,783	39,482	(100,301)
RIO GRANDE VALLEY FIN HIDTA TF	170,198	61,608	(108,590)
DIRECTORS ADMIN SUPPORT ELEMEN	951,044	295,121	(655,923)
WHITE SANDS HIDTA TASK FORCE	204,578	56,163	(148,415)
AUSTIN AREA HIDTA TASK FORCE	148,468	1,440	(147,028)
PREVENTION & DEMAND RED INIT	101,917	18,992	(82,925)
LAREDO INTELLIGENCE SUPPORT CT	107,515	35,281	(72,234)
SOUTH TX HIDTA SUPP SVCS INITI	444,143	153,637	(290,506)
SAN ANTONIO DEA TASK FORCE	70,804	21,036	(49,768)
MCALLEN DEA HIDTA TASK FORCE	40,107	18,050	(22,057)
TOTAL REVENUES:	10,846,759	3,298,700	(7,548,059)
EXPENDITURES			
DIR ADMIN SUPPORT ELEMENT	1,187,065	34,491	1,152,574
WHITE SANDS HIDTA TASK FORCE	186,232	-	186,232
AUSTIN AREA HIDTA TF	87,040	-	87,040
BRO HIDTA TASK FORCE	435,436	97,659	337,777
UNIFIED NARCOTICS INTELLIGENCE	369,262	3,536	365,726

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
O.N.D.C.P.
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	BUDGET	ACTUAL	VARIANCE
EXPENDITURES (Continued)			
SOUTH TX HIDTA INTEL CTR	146,250	14,347	131,903
DIRECTORS ADMIN SUPPORT ELEMEN	504,199	20,649	483,550
WHITE SANDS HIDTA TASK FORCE	169,707	15,040	154,667
AUSTIN AREA HIDTA TASK FORCE	109,188	32,293	76,895
PREVENTION AND DEMAND RED INI	99,965	6,781	93,184
LAREDO INTELLIGENCE SUPPORT CT	115,451	9,190	106,261
SOUTH TEXAS HIDTA SUPPORT SVCS	430,946	27,502	403,444
San Antoio DEA Task Force	142,692	9,782	132,910
McAllen DEA Task Force	42,864	10,852	32,012
PHPS - PREVENTION & DEMAND RED	100,000	54,653	45,347
BROWNSVILLE HIDTA TASK FORCE	316,770	91,246	225,524
UNIT	525,530	285,027	240,503
SOUTH TEXAS HIDTA (STHIC)	119,366	77,811	41,555
RGV FINANCIAL HIDTA TASK FORCE	203,001	142,663	60,338
DIRECTORS ADMIN SUPP ELEMENT	824,208	539,935	284,273
WHITE SANDS HIDTA TASK FORCE	245,723	132,100	113,623
AUSTIN AREA HIDTA TASK FORCE	113,258	38,852	74,406
PREV & DEMAND RED INITIATIVE	100,819	52,466	48,353
LAREDO INTEL SUPP CTR (LISC)	105,510	73,703	31,807
SOUTH TX HIDTA SUPP SVCS	495,077	288,002	207,075
SAN ANTONIO DEA TASK FORCE	43,507	18,393	25,114
BI-STX SUPPORT SERVICES	217,800	178,800	39,000
I-STX SUPPORT SERVICES	235,110	-	235,110
SI-STX SUPPORT SERVICES	64,023	48,727	15,296
McAllen HIDTA TF	14,288	14,288	-
BROWNSVILLE HIDTA TASK FORCE	234,653	88,928	145,725
UNIFIED NARC INTELL TASK FORCE	483,262	190,174	293,088
SOUTH TX HIDTA INTELL CTR	139,783	39,482	100,301
RIO GRANDE VALLEY FIN HIDTA TF	170,198	61,608	108,590
DIRECTORS ADMIN SUPPORT ELEMEN	951,044	295,121	655,923
WHITE SANDS HIDTA TASK FORCE	204,578	56,163	148,415
AUSTIN AREA HIDTA TASK FORCE	148,468	1,440	147,028
PREVENTION & DEMAND RED INIT	101,917	18,992	82,925
LAREDO INTELLIGENCE SUPPORT CT	107,515	35,281	72,234
SOUTH TX HIDTA SUPP SVCS INITI	444,143	153,637	290,506
SAN ANTONIO DEA TASK FORCE	70,804	21,036	49,768
MCALLEN DEA HIDTA TASK FORCE	40,107	18,050	22,057
TOTAL EXPENDITURES:	10,846,759	3,298,700	7,548,059
Excess of Revenues Over (Under) Expenditures	-	-	-
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2018	3,472	3,472	-
FUND BALANCE SEPTEMBER 30, 2019	\$ 3,472	\$ 3,472	\$ -

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
BORDER HEALTH ISSUES
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
FOOD BORNE DISEASES	\$ 125,435	\$ 32,860	\$ (92,575)
COLD CHAIN VACCINE STORAGE	112,433	-	(112,433)
IMMUNIZATION AND PREPAREDNESS	116,846	19,480	(97,366)
TRADITIONAL NOVEL VECTOR	322,303	218,073	(104,230)
ZIKA ELC	190,056	-	(190,056)
ZIKA ELC	555,173	350,472	(204,701)
ZIKA VECTOR CONTROL	111,869	-	(111,869)
ZIKA PREGNANCY REGISTRY	99,890	32,176	(67,714)
CMS ZIKA HEALTH CARE SERVICES	153,119	51,231	(101,888)
CMS ZIKA HEALTH CARE SERVICES	221,957	19,633	(202,324)
TITLE V ZIKA HEALTH CARE SERVI	103,729	39,003	(64,726)
TITLE V ZIKA HEALTH CARE SERVI	55,422	7,520	(47,902)
IDCU/SUR	137,687	123,445	(14,242)
IDCU/SUR	137,687	10,586	(127,101)
INFLUENZA VIROLOGIC SURVEILLAN	4,000	972	(3,028)
TOTAL REVENUES:	<u>2,447,606</u>	<u>905,451</u>	<u>(1,542,155)</u>
EXPENDITURES			
FOOD BORNE DISEASES	125,435	32,859	92,576
COLD CHAIN VACCINE STORAGE	112,433	-	112,433
IMMUNIZATION AND PREPAREDNESS	116,846	19,481	97,365
TRADITIONAL NOVEL VECTOR	322,303	218,072	104,231
ZIKA ELC	190,056	-	190,056
ZIKA ELC	555,173	350,471	204,702
ZIKA VECTOR CONTROL	111,869	-	111,869
ZIKA PREGNANCY REGISTRY	99,890	32,177	67,713
CMS ZIKA HEALTH CARE SERVICES	153,119	51,232	101,887
CMS ZIKA HEALTH CARE SERVICES	221,957	19,633	202,324
TITLE V ZIKA HEALTH CARE SERVI	103,729	39,002	64,727
TITLE V ZIKA HEALTH CARE SERVI	55,422	7,520	47,902
IDCU/SUR	137,687	123,445	14,242
IDCU/SUR	137,687	10,587	127,100
INFLUENZA VIROLOGIC SURVEILLAN	4,000	972	3,028
TOTAL EXPENDITURES:	<u>2,447,606</u>	<u>905,451</u>	<u>1,542,155</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
BORDER HEALTH ISSUES
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2018	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE SEPTEMBER 30, 2019	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
TDH IMMUNIZATION ACTION PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	BUDGET	ACTUAL	VARIANCE
REVENUES			
IMMUNIZATION / LOCALS	\$ 347,500	\$ 236,274	\$ (111,226)
IMMUNIZATION / LOCALS	347,500	8,849	(338,651)
EMERG LEADERS IN PUBLIC HEALTH	124,938	2,869	(122,069)
CPS / BIO-TERRORISIM	346,892	242,663	(104,229)
CPS / BIO-TERRORISIM	346,892	76,969	(269,923)
RLSS/LPHS	78,428	56,666	(21,762)
RLSS/LPHS	78,428	3,126	(75,302)
IMMUNIZATION PGM INCOME	63,000	80,004	17,004
IMMUNIZATION PGM INCOME	76,191	7,196	(68,995)
TOTAL REVENUES:	<u>1,809,769</u>	<u>714,616</u>	<u>(1,095,153)</u>
EXPENDITURES			
HEALTH IMM LOCAL FB	120,000	15,433	102,399
IMMUNIZATION / LOCALS	347,500	268,513	78,987
IMMUNIZATION / LOCALS	347,500	12,210	335,290
EMERG LEADERS IN PUBLIC HEALTH	124,938	2,868	122,070
CPS / BIO-TERRORISIM	381,581	268,679	112,902
CPS / BIO-TERRORISIM	381,581	83,967	297,614
RLSS/LPHS	78,428	56,666	21,762
RLSS/LPHS	78,428	3,126	75,302
IMMUNIZATION PGM INCOME	63,000	34,083	28,917
IMMUNIZATION PGM INCOME	76,191	2,952	73,239
TOTAL EXPENDITURES:	<u>1,999,147</u>	<u>748,497</u>	<u>1,248,482</u>
Excess of Revenues Over (Under) Expenditures	<u>(189,378)</u>	<u>(33,881)</u>	<u>153,329</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	69,378	33,014	(36,364)
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>69,378</u>	<u>33,014</u>	<u>(36,364)</u>
Net Change in Fund Balance	(120,000)	(867)	116,965
Fund Balance October 1, 2018	125,605	125,605	-
FUND BALANCE SEPTEMBER 30, 2019	<u>\$ 5,605</u>	<u>\$ 124,738</u>	<u>\$ 116,965</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
VICTIMS OF CRIME
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
CRIME VICTIM ASSISTANCE	\$ 2,382	\$ 3,679	\$ 1,297
VOCA	1,512	1,512	-
Crime Victims-Supplemental	850,373	331,879	(518,494)
VAWA	374,960	11,047	(363,913)
VAWA GRANT	174,998	154,003	(20,995)
SPANISH LANGUAGE TRANSLATOR	47,070	17,613	(29,457)
VINE	-	2,040	2,040
SAVNS VINE	24,478	22,438	(2,040)
TOTAL REVENUES:	<u>1,475,773</u>	<u>544,211</u>	<u>(931,562)</u>
EXPENDITURES			
CRIME VICTIM ASSISTANCE	3,250	1,806	1,444
VOCA	1,512	1,512	-
Crime Victims-Supplemental	1,062,966	414,974	647,992
VAWA	374,960	15,561	359,399
VAWA GRANT	246,476	216,906	29,570
SPANISH LANGUAGE TRANSLATOR	47,070	17,613	29,457
VINE	-	2,040	(2,040)
SAVNS VINE	24,478	22,438	2,040
TOTAL EXPENDITURES:	<u>1,760,712</u>	<u>692,850</u>	<u>1,067,862</u>
Excess of Revenues Over (Under) Expenditures	<u>(284,939)</u>	<u>(148,639)</u>	<u>136,300</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	150,511	150,511
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>150,511</u>	<u>150,511</u>
Net Change in Fund Balance	(284,939)	1,872	286,811
Fund Balance October 1, 2018	2,166	2,166	-
FUND BALANCE SEPTEMBER 30, 2019	<u>\$ (282,773)</u>	<u>\$ 4,038</u>	<u>\$ 286,811</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
TUBERCULOSIS PROGRAM
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
TB/PC STATE 08/09	\$ -	\$ 18	\$ 18
TB/PC STATE 08/09	266,746	199,675	(67,071)
TB STATE	266,746	12,285	(254,461)
TB FEDERAL	193,938	53,798	(140,140)
TB FEDERAL	193,938	108,404	(85,534)
TOTAL REVENUES:	<u>921,368</u>	<u>374,180</u>	<u>(547,188)</u>
EXPENDITURES			
TB/PC STATE 08/09	266,746	199,693	67,053
TB STATE	266,746	12,286	254,460
TB FEDERAL	193,938	58,282	135,656
TB FEDERAL	193,938	111,713	82,225
TOTAL EXPENDITURES:	<u>921,368</u>	<u>381,974</u>	<u>539,394</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>(7,794)</u>	<u>(7,794)</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	7,794	7,794
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>7,794</u>	<u>7,794</u>
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2018	-	-	-
FUND BALANCE SEPTEMBER 30, 2019	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
HEALTH BLOCK GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
PGM INC CHILD HEALTH	\$ 10	\$ -	\$ (10)
PGM INC CHILD HEALTH	8,249	427	(7,822)
CHS PRENATAL	6,000	8,114	2,114
CHS PRENATAL	23,069	21,141	(1,928)
ST. SHS CASE	108,503	102,515	(5,988)
CSHCN	108,503	7,512	(100,991)
HHSC FAMILY PLANNING PROGRAM	1,250	179	(1,071)
HHSC FAMILY PLANNING PROGRAM	303,525	10,147	(293,378)
CHIP PRE-NATAL	74,262	47,377	(26,885)
CHIP PRE-NATAL	39,987	40,631	644
CHIPS/PRENATAL	61,000	3,936	(57,064)
CHIPS/PRENATAL	39,000	605	(38,395)
MAC	100,000	-	(100,000)
MAC	-	(1,235)	(1,235)
MAC	124,184	40,365	(83,819)
HHSC FAMILY PLANNING PROGRAM	1,250	1,854	604
HHSC FAMILY PLANNING PROGRAM	303,525	298,044	(5,481)
TITLE X FAMILY PLANNING	139,392	115,319	(24,073)
WHFPT B	15,500	-	(15,500)
WHFPT	146,362	92,557	(53,805)
Over-performance WHFPT Title X	4,498	4,511	13
PGM INCOME MEDICAID	46,900	1,057	(45,843)
PGM INCOME MEDICAID	5,000	57	(4,943)
PGM INCOME MEDICAID	100	-	(100)
PGM INCOME MEDICAID	40,000	44,869	4,869
PGM INCOME MEDICAID	12,000	6,284	(5,716)
PGM INCOME MEDICAID	-	338	338
TOTAL REVENUES:	<u>1,712,069</u>	<u>846,604</u>	<u>(865,465)</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
HEALTH BLOCK GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
EXPENDITURES			
HEALTH BLOCK GRANT	-	152,747	(152,747)
PGM INC CHILD HEALTH	8,259	246	8,013
CHS PRENATAL	29,069	23,909	5,160
ST. SHS CASE	108,503	102,515	5,988
CSHCN	108,503	7,512	100,991
HHSC FAMILY PLANNING PROGRAM	304,775	19,102	285,673
CHIP PRE-NATAL	114,249	92,631	21,618
CHIPS/PRENATAL	100,000	5,227	94,773
MAC	100,000	-	100,000
MAC	124,184	54,287	69,897
HHSC FAMILY PLANNING PROGRAM	304,775	174,986	129,789
TITLE X FAMILY PLANNING	139,392	74,665	64,727
WHFPT B	15,500	15,453	47
WHFPT	146,362	57,685	88,677
Over-performance WHFPT Title X	4,498	3,821	677
PGM INCOME MEDICAID	52,000	21	51,979
PGM INCOME MEDICAID	52,000	25,550	26,450
TOTAL EXPENDITURES:	<u>1,712,069</u>	<u>810,357</u>	<u>901,712</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>36,247</u>	<u>36,247</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	36,247	36,247
Fund Balance October 1, 2018	1,159,986	1,159,986	-
FUND BALANCE SEPTEMBER 30, 2019	<u>\$ 1,159,986</u>	<u>\$ 1,196,233</u>	<u>\$ 36,247</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
VALLE ESCONDIDO SEWER PROJECT
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
CEDAP - SEWER LINES IMP.	\$ 1,000,000	\$ 265,806	\$ (734,194)
OLMITO SEWER AND WATER IMPROV	275,000	227,168	(47,832)
OLMITO SEWER AND WATER IMPROV	199,642	199,641	(1)
CORONADO SEWER IMPROVEMENTS	500,000	96,893	(403,107)
CORONADO SEWER IMPROVEMENTS	297,054	185,000	(112,054)
TOTAL REVENUES:	<u>2,271,696</u>	<u>974,508</u>	<u>(1,297,188)</u>
EXPENDITURES			
CEDAP - SEWER LINES IMP.	1,000,000	265,806	734,194
OLMITO SEWER AND WATER IMPROV	474,642	426,809	47,833
CORONADO SEWER IMPROVEMENTS	797,054	281,893	515,161
TOTAL EXPENDITURES:	<u>2,271,696</u>	<u>974,508</u>	<u>1,297,188</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2018	-	-	-
FUND BALANCE SEPTEMBER 30, 2019	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
COMMUNITY CORRECTIONS AND ASSISTANCE PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
COMMUNITY CORRECTIONS	\$ -	\$ 3,867	\$ 3,867
GRANT S	121,848	8,437	(113,411)
GRANT S	121,848	97,984	(23,864)
TITLE IV-E ENHANCEMENT	-	2,881	2,881
TITLE IV-E ENHANCEMENT	-	36,694	36,694
BORDER PROJECT GRANT B	24,954	2,004	(22,950)
BORDER PROJECT GRANT B	24,954	22,915	(2,039)
TITLE IV-E REIMBURSEMENT	-	2,150	2,150
TITLE IV-E REIMBURSEMENT	-	111,601	111,601
TITLE IV-E REIMBURSEMENT	-	26,111	26,111
HARLINGEN OUTREACH CENTER	-	900	900
HARLINGEN OUTREACH CENTER	-	15,750	15,750
TOTAL REVENUES:	<u>293,604</u>	<u>331,294</u>	<u>37,690</u>
EXPENDITURES			
GRANT S	121,848	8,437	113,411
GRANT S	121,848	97,984	23,864
TITLE IV-E ENHANCEMENT	148,897	766	148,131
TITLE IV-E ENHANCEMENT	149,318	67,588	81,730
BORDER PROJECT GRANT B	24,954	2,004	22,950
BORDER PROJECT GRANT B	24,954	22,915	2,039
TITLE IV-E REIMBURSEMENT	358,767	5,931	352,836
TITLE IV-E REIMBURSEMENT	283,008	110,894	172,114
HARLINGEN OUTREACH CENTER	126,067	111	125,956
HARLINGEN OUTREACH CENTER	113,604	10,696	102,908
TOTAL EXPENDITURES:	<u>1,473,265</u>	<u>327,326</u>	<u>1,145,939</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,179,661)</u>	<u>3,968</u>	<u>1,183,629</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	(3,867)	(3,867)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(3,867)</u>	<u>(3,867)</u>
Net Change in Fund Balance	(1,179,661)	101	1,179,762
Fund Balance October 1, 2018	3,265,505	3,265,505	-
FUND BALANCE SEPTEMBER 30, 2019	<u>\$ 2,085,844</u>	<u>\$ 3,265,606</u>	<u>\$ 1,179,762</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
W.I.C.
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
DIETETIC INTERN	\$ 32,550	\$ 1,497	\$ (31,053)
W. I. C.	3,962,906	3,602,536	(360,370)
LACTATION	10,800	13,098	2,298
WIC ADDITIONAL FUNDING	290,000	-	(290,000)
EXTRA FUND BREASTFEEDING FRDLY	8,000	8,000	-
PEER COUNSELOR	348,096	321,460	(26,636)
REGISTER DIETITIAN	48,795	49,255	460
EXTRA FUNDING/SUMMER PROGRAM	18,063	17,888	(175)
EXTRA FUNDING/TXIN	72,400	54,821	(17,579)
TOTAL REVENUES:	<u>4,791,610</u>	<u>4,068,555</u>	<u>(723,055)</u>
EXPENDITURES			
DIETETIC INTERN	32,550	1,497	31,053
W. I. C.	3,960,109	3,602,535	357,574
LACTATION	13,110	13,098	12
WIC ADDITIONAL FUNDING	290,000	-	290,000
EXTRA FUND BREASTFEEDING FRDLY	8,000	8,000	-
PEER COUNSELOR	348,096	321,459	26,637
REGISTER DIETITIAN	49,282	49,256	26
EXTRA FUNDING/SUMMER PROGRAM	18,063	17,888	175
EXTRA FUNDING/TXIN	72,400	54,822	17,578
TOTAL EXPENDITURES:	<u>4,791,610</u>	<u>4,068,555</u>	<u>723,055</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2018	-	-	-
FUND BALANCE SEPTEMBER 30, 2019	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
SELF HELP CENTER
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
COLONIA SELF HELP CENTER PROJ	\$ 1,000,000	\$ 228,154	\$ (771,846)
TOTAL REVENUES:	<u>1,000,000</u>	<u>228,154</u>	<u>(771,846)</u>
EXPENDITURES			
COLONIA SELF HELP CENTER PROJ	1,000,000	228,154	771,846
TOTAL EXPENDITURES:	<u>1,000,000</u>	<u>228,154</u>	<u>771,846</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2018	-	-	-
FUND BALANCE SEPTEMBER 30, 2019	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
HOME DISASTER ASSISTANCE GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
OLMITO DRAINAGE PROJ PHASE I	\$ 50,474	\$ 50,474	\$ -
MARIPOSA DRAINAGE PROJ PHASE I	125,854	125,850	(4)
DISASTER ASSISTANCE HOME PROG.	7,731	-	(7,731)
DISASTER RECOVERY 2.1	7,623,901	-	(7,623,901)
DISASTER RECOVERY 2.1	2,743,585	-	(2,743,585)
FLOOD PROTECTION GRANT	450,000	-	(450,000)
FLOOD PROTECTION GRANT	300,000	-	(300,000)
TOTAL REVENUES:	<u>11,301,545</u>	<u>176,324</u>	<u>(11,125,221)</u>
EXPENDITURES			
OLMITO DRAINAGE PROJ PHASE I	67,299	67,250	49
MARIPOSA DRAINAGE PROJ PHASE I	167,805	167,800	5
DISASTER ASSISTANCE HOME PROG.	10,308	-	10,308
DISASTER RECOVERY 2.1	10,367,486	-	10,367,486
FLOOD PROTECTION GRANT	900,000	-	900,000
TOTAL EXPENDITURES:	<u>11,512,898</u>	<u>235,050</u>	<u>11,277,848</u>
Excess of Revenues Over (Under) Expenditures	<u>(211,353)</u>	<u>(58,726)</u>	<u>152,627</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	208,776	58,726	(150,050)
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>208,776</u>	<u>58,726</u>	<u>(150,050)</u>
Net Change in Fund Balance	(2,577)	-	2,577
Fund Balance October 1, 2018	-	-	-
FUND BALANCE SEPTEMBER 30, 2019	<u>\$ (2,577)</u>	<u>\$ -</u>	<u>\$ 2,577</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
ENCUMBERED PRE-TRIAL RELEASE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
DIVERT COURT	\$ 17,140	\$ 25,115	\$ 7,975
DRUG COURT	149,720	121,577	(28,143)
DRUG COURT	22,142	35,747	13,605
DRUG COURT	149,116	11,502	(137,614)
DRUG COURT	22,597	4,041	(18,556)
PRETRIAL RELEASE	-	100	100
PRETRIAL RELEASE	125,000	97,265	(27,735)
TOTAL REVENUES:	<u>485,715</u>	<u>295,347</u>	<u>(190,368)</u>
EXPENDITURES			
DIVERT COURT	52,365	19,470	32,895
DRUG COURT	171,862	158,613	13,249
DRUG COURT	171,713	11,502	160,211
PRETRIAL RELEASE	428,182	421,098	7,084
TOTAL EXPENDITURES:	<u>824,122</u>	<u>610,683</u>	<u>213,439</u>
Excess of Revenues Over (Under) Expenditures	<u>(338,407)</u>	<u>(315,336)</u>	<u>23,071</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	303,182	323,733	20,551
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>303,182</u>	<u>323,733</u>	<u>20,551</u>
Net Change in Fund Balance	(35,225)	8,397	43,622
Fund Balance October 1, 2018	51,059	51,059	-
FUND BALANCE SEPTEMBER 30, 2019	<u>\$ 15,834</u>	<u>\$ 59,456</u>	<u>\$ 43,622</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
JUVENILE JUSTICE ALTERNATIVE ED.
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	BUDGET	ACTUAL	VARIANCE
REVENUES			
JJAEP STATE FUNDS	\$ 610,000	\$ 145,440	\$ (464,560)
JJAEP STATE FUNDS	578,000	451,268	(126,732)
MANDATED FUNDS	118,747	50,507	(68,240)
MANDATED FUNDS	33,805	-	(33,805)
BISD PROBATION OFFICERS	120,000	10,353	(109,647)
BISD JUVENILE PROBATION	120,000	104,891	(15,109)
SBISD PROBATION OFFICER	40,000	3,103	(36,897)
SBCISD JUVENILE PROBATION	40,000	36,667	(3,333)
HCISD PROBATION OFFICER	60,000	4,963	(55,037)
HCISD JUVENILE PROBATION	60,000	54,741	(5,259)
JJAEP	200,000	23,570	(176,430)
JJAEP	247,064	103,506	(143,558)
JJAEP	21,056	21,056	-
GRANT W-IOWA TESTING	20,144	20,144	-
GRANT W-IOWA TESTING	24,097	-	(24,097)
TOTAL REVENUES:	<u>2,292,913</u>	<u>1,030,209</u>	<u>(1,262,704)</u>
EXPENDITURES			
JJAEP STATE FUNDS	610,000	145,440	464,560
JJAEP STATE FUNDS	578,000	451,268	126,732
MANDATED FUNDS	118,747	50,507	68,240
MANDATED FUNDS	33,805	-	33,805
BISD PROBATION OFFICERS	120,000	10,352	109,648
BISD JUVENILE PROBATION	120,000	104,891	15,109
SBISD PROBATION OFFICER	40,000	3,102	36,898
SBCISD JUVENILE PROBATION	40,000	36,668	3,332
HCISD PROBATION OFFICER	60,000	4,964	55,036
HCISD JUVENILE PROBATION	60,000	54,741	5,259
JUVENILE JUSTICE ALTERNATIVE	7	-	7
JJAEP	249,077	27,095	221,982
JJAEP	268,120	166,283	101,837
GRANT W-IOWA TESTING	20,144	20,144	-
GRANT W-IOWA TESTING	24,097	-	24,097
TOTAL EXPENDITURES:	<u>2,341,997</u>	<u>1,075,455</u>	<u>1,266,542</u>
Excess of Revenues Over (Under) Expenditures	<u>(49,084)</u>	<u>(45,246)</u>	<u>3,838</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	49,077	45,246	(3,831)
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>49,077</u>	<u>45,246</u>	<u>(3,831)</u>
Net Change in Fund Balance	(7)	-	7
Fund Balance October 1, 2018	-	-	-
FUND BALANCE SEPTEMBER 30, 2019	<u><u>\$ (7)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 7</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
JUVENILE PROBATION COMMISSION
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
JUVENILE PROBATION COMMISSION	\$ -	\$ 43,419	\$ 43,419
GRANT R REIMBURSEMENT	332,500	5,931	(326,569)
GRANT R ALLOCATION	22,118	21,118	(1,000)
GRANT R REIMBURSEMENT	332,500	229,433	(103,067)
GRANT R ALLOCATION	26,159	26,159	-
DETENTION CENTER REVENUE	-	2,700	2,700
DETENTION CENTER REVENUE	-	33,700	33,700
DETENTION CENTER REVENUE	-	1,023	1,023
BOOT CAMP REVENUE	-	7,109	7,109
BOOT CAMP REVENUE	-	99,003	99,003
STATE AID GRANT A	2,662,203	138,237	(2,523,966)
STATE AID GRANT A	2,682,155	2,517,791	(164,365)
FEE REVENUE	-	2,152	2,152
SPECIAL NEEDS GRANT M	107,163	8,198	(98,965)
SPECIAL NEEDS GRANT M	107,163	98,658	(8,505)
LIFE/BRAVE REVENUE	-	6,182	6,182
LIFE/BRAVE REVENUE	-	93,890	93,890
TOTAL REVENUES:	<u>6,271,961</u>	<u>3,334,703</u>	<u>(2,937,259)</u>
EXPENDITURES			
REGIONALIZATION GRANT R	354,618	27,049	327,569
REGIONALIZATION GRANT R	358,659	255,592	103,067
DETENTION CENTER REVENUE	110,442	618	109,824
DETENTION CENTER REVENUE	95,464	2,218	93,246
BOOT CAMP REVENUE	267,665	5,787	261,878
BOOT CAMP REVENUE	298,224	151,740	146,484
STATE AID GRANT A	2,662,203	138,237	2,523,966
STATE AID GRANT A	2,682,155	2,517,791	164,364
FEE REVENUE	59,297	54	59,243
FEE REVENUE	133,996	3,323	130,673
SPECIAL NEEDS GRANT M	107,163	8,198	98,965
SPECIAL NEEDS GRANT M	107,163	98,658	8,505
LIFE/BRAVE REVENUE	25,222	-	25,222
LIFE/BRAVE REVENUE	25,440	70	25,370
TOTAL EXPENDITURES:	<u>7,287,711</u>	<u>3,209,335</u>	<u>4,078,376</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
JUVENILE PROBATION COMMISSION
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,015,750)</u>	<u>125,368</u>	<u>1,141,117</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	3,867	3,867
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>3,867</u>	<u>3,867</u>
Net Change in Fund Balance	(1,015,750)	129,235	1,144,985
Fund Balance October 1, 2018	1,640,450	1,640,450	-
FUND BALANCE SEPTEMBER 30, 2019	<u>\$ 624,700</u>	<u>\$ 1,769,685</u>	<u>\$ 1,144,985</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
JUVENILE SERVICES FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
PURCHASE OF JUV JUSTICE ALT.	\$ 42,078	\$ 42,078	\$ -
VICTIMS ASST FOR FAM OF S. A.	121,831	44,314	(77,517)
TOTAL REVENUES:	<u>163,909</u>	<u>86,392</u>	<u>(77,517)</u>
EXPENDITURES			
PURCHASE OF JUV JUSTICE ALT.	42,071	42,078	(7)
VICTIMS ASST FOR FAM OF S. A.	152,288	58,002	94,286
TOTAL EXPENDITURES:	<u>194,359</u>	<u>100,080</u>	<u>94,279</u>
Excess of Revenues Over (Under) Expenditures	<u>(30,450)</u>	<u>(13,688)</u>	<u>16,762</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(30,450)	(13,688)	16,762
Fund Balance October 1, 2018	-	-	-
FUND BALANCE SEPTEMBER 30, 2019	<u><u>\$ (30,450)</u></u>	<u><u>\$ (13,688)</u></u>	<u><u>\$ 16,762</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
TAX ASSESSOR V.I.T.
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
TAX ASSESSOR V I T	\$ 62,936	\$ 62,936	\$ -
TAX ASSESSOR V I T	16,698	16,698	-
TOTAL REVENUES:	<u>79,634</u>	<u>79,634</u>	<u>-</u>
EXPENDITURES			
TAX ASSESSOR V I T	54,051	54,051	-
TOTAL EXPENDITURES:	<u>54,051</u>	<u>54,051</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>25,583</u>	<u>25,583</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	25,583	25,583	-
Fund Balance October 1, 2018	227,574	227,574	-
FUND BALANCE SEPTEMBER 30, 2019	<u><u>\$ 253,157</u></u>	<u><u>\$ 253,157</u></u>	<u><u>\$ -</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
D.A. HOT CHECK FEE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
DISTRICT ATTORNEY	\$ -	\$ 838	\$ 838
DISTRICT ATTORNEY	-	646	646
TOTAL REVENUES:	<u>-</u>	<u>1,484</u>	<u>1,484</u>
EXPENDITURES			
DISTRICT ATTORNEY	<u>55,000</u>	<u>3,364</u>	<u>51,636</u>
TOTAL EXPENDITURES:	<u>55,000</u>	<u>3,364</u>	<u>51,636</u>
Excess of Revenues Over (Under) Expenditures	<u>(55,000)</u>	<u>(1,880)</u>	<u>53,120</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(55,000)	(1,880)	53,120
Fund Balance October 1, 2018	57,061	57,061	-
FUND BALANCE SEPTEMBER 30, 2019	<u>\$ 2,061</u>	<u>\$ 55,181</u>	<u>\$ 53,120</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
PRE-TRIAL DIVERSION
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	BUDGET	ACTUAL	VARIANCE
REVENUES			
PRE-TRIAL DIVERSION	\$ 268,000	\$ 449,360	\$ 181,360
PRE-TRIAL DIVERSION	-	6,352	6,352
TOTAL REVENUES:	<u>268,000</u>	<u>455,712</u>	<u>187,712</u>
EXPENDITURES			
PRE-TRIAL DIVERSION	<u>501,530</u>	<u>278,141</u>	<u>223,389</u>
TOTAL EXPENDITURES:	<u>501,530</u>	<u>278,141</u>	<u>223,389</u>
Excess of Revenues Over (Under) Expenditures	<u>(233,530)</u>	<u>177,571</u>	<u>411,101</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(233,530)	177,571	411,101
Fund Balance October 1, 2018	523,987	523,987	-
FUND BALANCE SEPTEMBER 30, 2019	<u><u>\$ 290,457</u></u>	<u><u>\$ 701,558</u></u>	<u><u>\$ 411,101</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
VENUE PROJECT
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
VENUE TAX FUND	\$ 1,274,875	\$ -	\$ (1,274,875)
VENUE TAX FUND	805,564	-	(805,564)
SOUTH TEXAS ECOTOURISM CENTER	-	1,420,332	1,420,332
SOUTH TEXAS ECOTOURISM CENTER	-	963,949	963,949
VENUE TAX FUND	15,000	34,191	19,191
TOTAL REVENUES:	<u>2,095,439</u>	<u>2,418,472</u>	<u>323,033</u>
EXPENDITURES			
VENUE TAX FUND	615,250	-	615,250
SOUTH TEXAS ECOTOURISM CENTER	1,500,000	54,760	1,445,240
AMPHITHEATER BUILDING	2,115,677	1,732,700	382,977
TOTAL EXPENDITURES:	<u>4,230,927</u>	<u>1,787,460</u>	<u>2,443,467</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,135,488)</u>	<u>631,012</u>	<u>2,766,500</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	614,550	-	(614,550)
Transfer Out	-	615,250	(615,250)
TOTAL OTHER FINANCING SOURCES (USES)	<u>614,550</u>	<u>615,250</u>	<u>(1,229,800)</u>
Net Change in Fund Balance	(1,520,938)	15,762	1,536,700
Fund Balance October 1, 2018	2,516,202	2,516,202	-
FUND BALANCE SEPTEMBER 30, 2019	<u><u>\$ 995,264</u></u>	<u><u>\$ 2,531,964</u></u>	<u><u>\$ 1,536,700</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
WEST RAIL RELOCATION
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
WEST RAIL RELOCATION	\$ 6	\$ 6	\$ -
TOTAL REVENUES:	<u>6</u>	<u>6</u>	<u>-</u>
EXPENDITURES			
OLMITO RIP FACILITY	<u>260,931</u>	<u>260,931</u>	<u>-</u>
TOTAL EXPENDITURES:	<u>260,931</u>	<u>260,931</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>(260,925)</u>	<u>(260,925)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	3,139,076	3,139,076	-
Transfer Out	<u>(3,139,082)</u>	<u>(3,139,082)</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(6)</u>	<u>(6)</u>	<u>-</u>
Net Change in Fund Balance	(260,931)	(260,931)	-
Fund Balance October 1, 2018	<u>260,931</u>	<u>260,931</u>	<u>-</u>
FUND BALANCE SEPTEMBER 30, 2019	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
COLONIA STREET LIGHT
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
SOLID WASTE COLLECTION	\$ 29	\$ 4,969	\$ 4,940
SCOFFLAW	50,000	46,960	(3,040)
SOLID WASTE/STREET LIGHT	333,561	362,841	29,280
TOTAL REVENUES:	<u>383,590</u>	<u>414,770</u>	<u>31,180</u>
EXPENDITURES			
SCOFFLAW	109,225	98,121	11,104
SOLID WASTE/STREET LIGHT	53,758	44,532	9,226
CAMERON PARK STREET LIGHT	17,700	9,482	8,218
LAGUNA HEIGHTS STREET LIGHT	15,464	15,464	-
MEADOW BROOKE SUBDIVISION	2,871	2,846	25
RANCHO GRANDE SUBDIVISION	1,065	992	73
SALDIVAR SUBDIVISION	6,413	6,412	1
BENT TREE SUBDIVISION	9,112	8,746	366
SAN CARLOS SUBDIVISION	1,667	1,579	88
LA PALOMA SUBDIVISION	2,153	2,140	13
EL RANCHITO SUBDIVISION	8,598	8,597	1
LAS PALMAS SUBDIVISION	3,230	3,218	12
PASO REAL SUBDIVISION	8,971	8,940	31
OLMITO SUBDIVISIONS	12,500	12,482	18
VALLE DE CIPRES SUBDIVISION	6,459	6,421	38
SAN PEDRO SUBDIVISION	5,804	5,781	23
LUZ DEL CIELO SUBDIVISION	13,308	2,760	10,548
OLMITO PHASE II SUBDIVISIONS	7,041	7,040	1
EL CARIBE ESTATES SUBDIVISION	1,000	909	91
RANCHO GRANDE SOUTH SUBDV	51,664	48,759	2,905
DAKOTA ESTATES SUBDIVISION	5,700	2,809	2,891
IGLESIA VIEJA SUBDIVISION	5,700	5,381	319
LA GLORIA CANAL SUBDIVISION	9,367	8,735	632
JUAN ABREGO AND FRANCISCA ROAD	1,200	1,073	127
LANTANA ROAD SUBDIVISION	1,833	1,783	50
SUMMER HILL SUBDIVISION	3,264	3,083	181
SANTA MARIA NORTH SUBDIVISION	4,500	4,133	367
LUZ DEL CIELO I&II SUBDIVISION	6,825	6,824	1
IGLESIA ANTIGUA SUBDIVISION	4,075	3,206	869
NICHO ESPARZA SUBDIVISION	3,616	-	3,616
ENTANADA LOOP SUBDIVISION	7,200	4,201	2,999
LONGORIA/EL ROSAL SUBDIVISION	10,433	7,402	3,031
STA MARIA/J.E. SOLIS SUBDIVISI	9,664	1,459	8,205
PUERTA DEL CIELO SUBDIVISION	5,891	3,674	2,217
RESACA SANTA SUBDIVISION	14,926	6,461	8,465
TOTAL EXPENDITURES:	<u>432,197</u>	<u>355,445</u>	<u>76,752</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
COLONIA STREET LIGHT
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Excess of Revenues Over (Under) Expenditures	<u>(48,607)</u>	<u>59,325</u>	<u>107,932</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(48,607)	59,325	107,932
Fund Balance October 1, 2018	301,459	301,459	-
FUND BALANCE SEPTEMBER 30, 2019	<u><u>\$ 252,852</u></u>	<u><u>\$ 360,784</u></u>	<u><u>\$ 107,932</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
DRUG FORFEITURE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
DRUG FORFEITURE TASK FORCE	\$ 746,650	\$ 746,650	\$ -
DA FORFEITURE ACCOUNT	-	268,231	268,231
DA FORFEITURE ACCOUNT	-	21,149	21,149
DA FORFEITURE ACCOUNT	-	-	-
DA FORFEITURES FD DOJ	116,523	116,523	-
DA FORFEITURE FD DOJ	-	98,498	98,498
DA FORFEITURE FD DOJ	-	7,245	7,245
DA FORFEITURES FD DOT	29,278	29,278	-
DA FORFEITURE FD DOT	-	16,621	16,621
DA FORFEITURE FD DOT	-	634	634
CONSTABLE PCT#2	-	13	13
CONSTABLE PCT 3	-	3	3
CONSTABLE PCT. 3 FD DOT	19,086	31,614	12,528
CONSTABLE PCT. 3 FD DOT	-	48	48
DRUG FORFEITURE FUND	-	5	5
CONSTABLE PCT 5 FD DOJ	-	8	8
DRUG FORFEITURE TASK FORCE	110,217	115,869	5,652
DRUG FORFEITURE TASK FORCE	-	949	949
SHERIFF FORFEITURES DOT	-	341	341
SHERIFF DOJ FORFEITURES	-	14	14
PARK RANGERS - FORFEITURE	-	2	2
TOTAL REVENUES:	<u>1,021,754</u>	<u>1,453,695</u>	<u>431,941</u>
EXPENDITURES			
DRUG FORFEITURE TASK FORCE	1,017,903	623,571	394,332
DA FORFEITURE ACCOUNT	746,650	746,650	-
DA FORFEITURES FD DOJ	244,798	116,523	128,275
DA FORFEITURE FD DOJ	116,523	116,523	-
DA FORFEITURES FD DOT	135,665	29,278	106,387
DA FORFEITURE FD DOT	29,278	29,278	-
CONSTABLE PCT#2	11,707	947	10,760
CONSTABLE PCT 3	568	568	-
CONSTABLE PCT. 3 FD DOT	19,018	3,218	15,800
DRUG FORFEITURE TASK FORCE	365,313	365,313	-
SHERIFF FORFEITURES DOT	507,299	328,753	178,546
TOTAL EXPENDITURES:	<u>3,194,722</u>	<u>2,360,622</u>	<u>834,100</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
DRUG FORFEITURE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,172,968)</u>	<u>(906,927)</u>	<u>1,266,041</u>
OTHER FINANCING SOURCES (USES)			
Sale of Capital Assets	-	1,290	1,290
Transfer In	-	-	-
Transfer Out	<u>(288,524)</u>	<u>(123,078)</u>	<u>165,446</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(288,524)</u>	<u>(121,788)</u>	<u>166,736</u>
Net Change in Fund Balance	(2,461,492)	(1,028,715)	1,432,777
Fund Balance October 1, 2018	<u>3,661,036</u>	<u>3,661,036</u>	<u>-</u>
FUND BALANCE SEPTEMBER 30, 2019	<u><u>\$ 1,199,544</u></u>	<u><u>\$ 2,632,321</u></u>	<u><u>\$ 1,432,777</u></u>

CAMERON COUNTY, TEXAS NONMAJOR GOVERNMENTAL FUNDS – CONTINUED

CAPITAL PROJECT FUNDS

These funds are used to account for revenues and expenditures relating to the acquisition of capital facilities, except those for Enterprise Funds, and are principally financed from the sale of bonds.

Project Roadmap Fund – This fund is used to account for the costs of repairing and improving roads and infrastructure in the county.

2011 Certificates of Obligation - This fund is used to account for projects funded with the issuance of Certificates of Obligation in 2011.

2014 Certificates of Obligation - This fund is used to account for projects funded with the issuance of Certificates of Obligation in 2014.

2016 Certificates of Obligation - This fund is used to account for projects funded with the issuance of Certificates of Obligation in 2016.

2017 Certificates of Obligation - This fund is used to account for projects funded with the issuance of Certificates of Obligation in 2017.

2017 Certificates of Obligation Venue Tax Project - This fund is used to account for the construction of an amphitheater at the South Padre Island funded with the issuance of Venue Tax project Certificates of Obligation in 2017.

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
PROJECT ROADMAP
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	BUDGET	ACTUAL	VARIANCE
REVENUES			
PROJECT ROADMAP	\$ -	\$ 745	\$ 745
TOTAL REVENUES:	<u>-</u>	<u>745</u>	<u>745</u>
EXPENDITURES			
PROJECT ROADMAP	-	-	-
TOTAL EXPENDITURES:	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>745</u>	<u>745</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	745	745
Fund Balance October 1, 2018	50,300	50,300	-
FUND BALANCE SEPTEMBER 30, 2019	<u>\$ 50,300</u>	<u>\$ 51,045</u>	<u>\$ 745</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
2011 CERTIFICATES OF OBLIGATION
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
CAPITAL PROJECTS	\$ 165,556	\$ 6,326	\$ (159,230)
DANCY BUILDING RENOVATIONS	47,052	-	(47,052)
TOTAL REVENUES:	<u>212,608</u>	<u>6,326</u>	<u>(206,282)</u>
EXPENDITURES			
CAPITAL PROJECTS	253,500	-	253,500
GENERAL ADMINISTRATION	135,858	-	135,858
DISTRIC COURT CONSTRUCTION	2,441,109	-	2,441,109
COURTROOM-MAGISTRATES	37,993	-	37,993
M&O MADISON ST. BLDG. A	21,183	-	21,183
LOS FRESNOS ANNEX	1,992,009	-	1,992,009
M&O BROWNSVILLE CLINIC	288,015	8,330	279,685
DANCY BUILDING RENOVATIONS	191,157	-	191,157
JAIL	2,204,741	29,844	2,174,897
M&O COURTHOUSE	76,958	-	76,958
JUVENILE DETENTION CTR ADD'N	14,803	-	14,803
ROAD PROJECTS	59,081	-	59,081
HISTORICAL COMMITTEE	8,770	-	8,770
BROWNE RD PARK	32,751	8,549	24,202
ROAD PROJECTS	9,331,650	-	9,331,650
TOTAL EXPENDITURES:	<u>17,089,578</u>	<u>46,723</u>	<u>17,042,855</u>
Excess of Revenues Over (Under) Expenditures	<u>(16,876,970)</u>	<u>(40,397)</u>	<u>16,836,573</u>
OTHER FINANCING SOURCES (USES)			
Bond Proceeds	17,453,488	-	(17,453,488)
Transfer In	-	-	-
Transfer Out	576,518	-	576,518
TOTAL OTHER FINANCING SOURCES (USES)	<u>16,876,970</u>	<u>-</u>	<u>(16,876,970)</u>
Net Change in Fund Balance	-	(40,397)	(40,397)
Fund Balance October 1, 2018	283,862	283,862	-
FUND BALANCE SEPTEMBER 30, 2019	<u>\$ 283,862</u>	<u>\$ 243,465</u>	<u>\$ (40,397)</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
2014 CERTIFICATES OF OBLIGATION
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	BUDGET	ACTUAL	VARIANCE
REVENUES			
2014 CO's	\$ 84,936	\$ 7,386	\$ (77,550)
TOTAL REVENUES:	<u>84,936</u>	<u>7,386</u>	<u>(77,550)</u>
EXPENDITURES			
2014 CO's	184,275	-	184,275
JUDICIAL IMPROVEMENTS	1,595,524	92,117	1,503,407
Magistrates	652,751	-	652,751
VETERENS SERVICE OFFICE	975,537	-	975,537
DANCY BUILDING	1,987,391	12,403	1,974,989
JAIL IMPROVEMENTS	1,405,777	-	1,405,777
M&O COURTHOUSE	1,114,978	-	1,114,978
SAN BENITO ANNEX	1,104,899	-	1,104,899
SHERIFF'S OFFICE	1,260,398	-	1,260,398
PCT 1 ROAD PROJECTS	750,000	-	750,000
PCT 2 ROAD PROJECTS	750,000	-	750,000
PCT 3 ROAD PROJECTS	1,500,000	-	1,500,000
PCT 4 ROAD PROJECTS	2,000,000	116,654	1,883,347
ANIMAL SHELTER	1,494,977	-	1,494,977
TOTAL EXPENDITURES:	<u>16,776,507</u>	<u>221,174</u>	<u>16,555,335</u>
Excess of Revenues Over (Under) Expenditures	<u>(16,691,571)</u>	<u>(213,788)</u>	<u>16,477,785</u>
OTHER FINANCING SOURCES (USES)			
Bond Proceeds	16,754,949	-	(16,754,949)
Transfer In	-	-	-
Transfer Out	63,378	-	63,378
TOTAL OTHER FINANCING SOURCES (USES)	<u>16,691,571</u>	<u>-</u>	<u>(16,691,571)</u>
Net Change in Fund Balance	-	(213,788)	(213,786)
Fund Balance October 1, 2018	808,750	808,750	-
FUND BALANCE SEPTEMBER 30, 2019	<u>\$ 808,750</u>	<u>\$ 594,962</u>	<u>\$ (213,786)</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
2016 CERTIFICATES OF OBLIGATION
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
DANCY BUILDING	\$ 450,000	\$ 405,000	\$ (45,000)
2016 CO's	101,014	24,754	(76,260)
TOTAL REVENUES:	<u>551,014</u>	<u>429,754</u>	<u>(121,260)</u>
EXPENDITURES			
BALANCE SHEET	140,380	-	140,380
VEHICLE MAINTENANCE	1,377,300	591,591	785,709
M&O LEVEE ST. ANNEX	9,269,486	44,472	9,225,014
DANCY BUILDING	2,519,878	1,683,268	836,610
JAIL/DETENTION CENTER	263,797	-	263,797
ADULT PROBATION RELOCATION	1,123,502	-	1,123,502
STREETLIGHT PROGRAM	500,000	23,259	476,741
JUVENILE DETENTION	392,920	283	392,637
CONSOLIDATED PRECINCTS	3,441,000	729,330	2,711,670
ENGINEERING DEPARTMENT	88,503	29,451	59,052
TOTAL EXPENDITURES:	<u>19,116,766</u>	<u>3,101,654</u>	<u>16,015,112</u>
Excess of Revenues Over (Under) Expenditures	<u>(18,565,752)</u>	<u>(2,671,900)</u>	<u>15,893,852</u>
OTHER FINANCING SOURCES (USES)			
Bond Proceeds	18,565,752	-	(18,565,752)
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>18,565,752</u>	<u>-</u>	<u>(18,565,752)</u>
Net Change in Fund Balance	-	(2,671,900)	(2,671,900)
Fund Balance October 1, 2018	3,542,191	3,542,191	-
FUND BALANCE SEPTEMBER 30, 2019	<u>\$ 3,542,191</u>	<u>\$ 870,291</u>	<u>\$ (2,671,900)</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
2017 CERTIFICATES OF OBLIGATION
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
CO's Series 2017	\$ 33,896	\$ 22,059	\$ (11,837)
TOTAL REVENUES:	<u>33,896</u>	<u>22,059</u>	<u>(11,837)</u>
EXPENDITURES			
CO's Series 2017	135,584	-	135,584
GENERAL ADMINISTRATION	1,000,250	-	1,000,250
COURTHOUSE PARKING LOT	14,052	-	14,052
JUVENILE PROBATION	1,600,000	288,407	1,311,593
PUBLIC WORKS	4,584,849	981,951	3,602,898
BROWNE ROAD BUILDING	19,844	15,495	4,349
ANDY BOWIE PARK	4,814,901	-	4,814,901
TOTAL EXPENDITURES:	<u>12,169,480</u>	<u>1,285,853</u>	<u>10,883,627</u>
Excess of Revenues Over (Under) Expenditures	<u>(12,135,584)</u>	<u>(1,263,794)</u>	<u>10,871,790</u>
OTHER FINANCING SOURCES (USES)			
Bond Proceeds	12,135,584	-	(12,135,584)
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>12,135,584</u>	<u>-</u>	<u>(12,135,584)</u>
Net Change in Fund Balance	-	(1,263,794)	(1,263,794)
Fund Balance October 1, 2018	2,813,022	2,813,022	-
FUND BALANCE SEPTEMBER 30, 2019	<u>\$ 2,813,022</u>	<u>\$ 1,549,228</u>	<u>\$ (1,263,794)</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
2017 CERTIFICATES OF OBLIGATION - VENUE TAX PROJECT
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
VENUE TAX 17 CO'S ADMIN	\$ 35,021	\$ 49,232	\$ 14,211
TOTAL REVENUES:	<u>35,021</u>	<u>49,232</u>	<u>14,211</u>
EXPENDITURES			
VENUE TAX 17 CO'S ADMIN	149,820	-	149,820
ECOTOURISM CENTER	3,582,797	618,467	2,964,330
AMPHITHEATER BUILDING	6,597,612	465,444	6,132,168
TOTAL EXPENDITURES:	<u>10,330,229</u>	<u>1,083,911</u>	<u>9,246,318</u>
Excess of Revenues Over (Under) Expenditures	<u>(10,295,208)</u>	<u>(1,034,679)</u>	<u>9,260,529</u>
OTHER FINANCING SOURCES (USES)			
Bond Proceeds	10,847,167	-	(10,847,167)
Transfer In	-	-	-
Transfer Out	614,550	-	614,550
TOTAL OTHER FINANCING SOURCES (USES)	<u>10,232,617</u>	<u>-</u>	<u>(10,232,617)</u>
Net Change in Fund Balance	(62,591)	(1,034,679)	(972,088)
Fund Balance October 1, 2018	4,645,932	4,645,932	-
FUND BALANCE SEPTEMBER 30, 2019	<u>\$ 4,583,341</u>	<u>\$ 3,611,253</u>	<u>\$ (972,088)</u>

CAMERON COUNTY, TEXAS NONMAJOR GOVERNMENTAL FUNDS

DEBT SERVICE FUNDS

These funds are used to account for taxes levied and interest earned thereon for the payment of principal and interest on general obligation bonds and Certificates of Obligation issues of the County.

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
UNLIMITED TAX BONDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
TAX REVENUE	\$ -	\$ 4,584	\$ 4,584
MISCELLANEOUS	-	2,521	2,521
TOTAL REVENUES:	<u>-</u>	<u>7,105</u>	<u>7,105</u>
EXPENDITURES			
UNLIMITED TAX BONDS EXPENDITURES	-	-	-
TOTAL EXPENDITURES:	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	-	7,105	7,105
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	7,105	7,105
Fund Balance October 1, 2018	111,587	111,587	-
FUND BALANCE SEPTEMBER 30, 2019	<u>\$ 111,587</u>	<u>\$ 118,692</u>	<u>\$ 7,105</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
LIMITED TAX BONDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
TAX REVENUE	\$ 10,263,128	\$ 10,094,050	\$ (169,078)
MISCELLANEOUS	70,000	153,291	83,291
TOTAL REVENUES:	<u>10,333,128</u>	<u>10,247,341</u>	<u>(85,787)</u>
EXPENDITURES			
2011 REFUNDING CO'S	498,450	498,450	-
2011 CO'S	1,380,319	1,380,318	1
2012 REFUNDING CO'S	1,157,600	1,156,850	750
2014 CO'S	1,201,344	1,201,094	250
2014 REFUNDING CO's	1,896,750	1,896,750	-
2015 REFUNDING CO's	764,529	764,529	-
2016 CO's	1,247,425	1,247,425	-
2017 CO's - VENUE TAX PROJECT	615,250	615,250	-
2017 CO's	434,450	434,450	-
2017 REFUNDING CO's	196,250	196,250	-
LEASED EQUIPMENT	1,901,420	1,897,041	4,379
TOTAL EXPENDITURES:	<u>11,293,787</u>	<u>11,288,407</u>	<u>5,380</u>
Excess of Revenues Over (Under) Expenditures	<u>(960,659)</u>	<u>(1,041,066)</u>	<u>(80,407)</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	1,193,384	1,193,384	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,193,384</u>	<u>1,193,384</u>	<u>-</u>
Net Change in Fund Balance	232,725	152,318	(80,407)
Fund Balance October 1, 2018	6,471,533	6,471,533	-
FUND BALANCE SEPTEMBER 30, 2019	<u>\$ 6,704,258</u>	<u>\$ 6,623,851</u>	<u>\$ (80,407)</u>

CAMERON COUNTY, TEXAS NON-MAJOR ENTERPRISE FUNDS

Enterprise Funds are established to account for operations which are self-supporting through user charges to the general public. On this basis, Cameron County, Texas operates the following Non-Major Enterprise Funds:

Airport System - To account for the financial position and the operations of the Cameron County Airport, located north of Bayview, Texas.

Jail Commissary - To account for the financial position and the operations of the Cameron County Jail Commissary.

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION
NON-MAJOR ENTERPRISE FUNDS
SEPTEMBER 30, 2019

ASSETS	AIRPORT SYSTEM	JAIL COMMISSARY	TOTAL
Current Assets:			
Cash	\$ 10,429	\$ 1,148,362	\$ 1,158,791
Accounts Receivable	4,527	35,194	39,721
Due from other funds	-	-	-
Due from other governments	-	-	-
Prepaid	4,571	-	4,571
Total Current Assets	<u>19,527</u>	<u>1,183,556</u>	<u>1,203,083</u>
Depreciable Assets:			
Buildings	1,327,095	-	1,327,095
Improvements other than buildings	11,020,356	516,144	11,536,500
Equipment	624,578	365,320	989,898
Accumulated depreciation	(10,439,344)	(277,633)	(10,716,977)
Net depreciable assets	<u>2,532,685</u>	<u>603,831</u>	<u>3,136,516</u>
Construction in Progress	-	142,215	142,215
Land	308,000	-	308,000
Total Property and equipment	<u>2,840,685</u>	<u>746,046</u>	<u>3,586,731</u>
TOTAL ASSETS	<u><u>\$ 2,860,212</u></u>	<u><u>\$ 1,929,602</u></u>	<u><u>\$ 4,789,814</u></u>
LIABILITIES			
Current Liabilities			
(Payable from Current Assets):			
Accounts payable	\$ 4,835	\$ 27,006	\$ 31,841
Accrued compensated absences and salary payable	2,564	6,065	8,629
Due to other funds	-	22	22
Leasehold deposits	-	-	-
Total Current Liabilities	<u>7,399</u>	<u>33,093</u>	<u>40,492</u>
(Payable from Current Assets)	<u>7,399</u>	<u>33,093</u>	<u>40,492</u>
TOTAL LIABILITIES	<u>7,399</u>	<u>33,093</u>	<u>40,492</u>
NET POSITION			
Net investment in capital assets	2,840,685	746,046	3,586,731
Unrestricted	12,128	1,150,463	1,162,591
TOTAL NET POSITION	<u><u>\$ 2,852,813</u></u>	<u><u>\$ 1,896,509</u></u>	<u><u>\$ 4,749,322</u></u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
NON-MAJOR ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	AIRPORT SYSTEM	JAIL COMMISSARY	TOTAL
OPERATING REVENUES			
Charges for Services	\$ -	\$ 902,365	\$ 902,365
Rental income	45,249	-	45,249
Miscellaneous	3,125	21,468	24,593
TOTAL OPERATING REVENUES	<u>48,374</u>	<u>923,833</u>	<u>972,207</u>
OPERATING EXPENSES			
Salary, wages and fringe benefits	43,134	153,905	197,039
Supplies	183	12,414	12,597
Repairs and maintenance	10,276	3,732	14,008
Medical Claims	50	21,468	21,518
Travel	1,158	-	1,158
Insurance	5,615	-	5,615
Utilities	18,628	-	18,628
Depreciation	230,583	16,326	246,909
Miscellaneous	9,603	5,224	14,827
Administrative Fees	-	12,846	12,846
Contractual services	-	402,015	402,015
TOTAL OPERATING EXPENSES	<u>319,230</u>	<u>627,930</u>	<u>947,160</u>
OPERATING INCOME (LOSS)	<u>(270,856)</u>	<u>295,903</u>	<u>25,047</u>
NON-OPERATING REVENUES (EXPENSES)			
Interest income	45	13,275	13,320
Contributions from Other Entities	-	-	-
Gain on sale of capital asset	-	-	-
Insurance proceeds	-	-	-
Interest expense	-	-	-
Grant & Program Expenses	-	-	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>45</u>	<u>13,275</u>	<u>13,320</u>
Income (Loss) before transfers	(270,811)	309,178	38,367
Capital Grant and Contributions	-	-	-
Transfers (out)	-	-	-
Transfers in	38,412	-	38,412
CHANGE IN NET POSITION	<u>(232,399)</u>	<u>309,178</u>	<u>76,779</u>
Total Net Position - Beginning of year	3,085,212	1,587,331	4,672,543
Prior Period Adjustment	-	-	-
Total Net Position - End of year	<u>\$ 2,852,813</u>	<u>\$ 1,896,509</u>	<u>\$ 4,749,322</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
NON-MAJOR ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	AIRPORT SYSTEM	JAIL COMMISSARY	TOTAL
Cash Flows From Operating Activities:			
Cash received from customers	\$ -	\$ 905,278	\$ 905,278
Cash received from other operating activities	46,614	-	46,614
Cash payments for goods and services	(45,116)	(447,702)	(492,818)
Cash payments to employees	(42,047)	(152,897)	(194,944)
Cash Provided (Used) by Operating Activities	<u>(40,549)</u>	<u>304,679</u>	<u>264,130</u>
Cash Flows From Non-Capital Financing Activities:			
Aid from Other Governments	-	-	-
Transfers In	38,412	-	38,412
Transfers Out	-	-	-
Insurance Proceeds	-	-	-
Cash Provided by Non-Capital Financing Activities	<u>38,412</u>	<u>-</u>	<u>38,412</u>
Cash Flows From Capital and Related Financing Activities:			
Payments for capital acquisitions	-	(244,420)	(244,420)
Proceeds from sale of capital assets	-	-	-
Capital Contributions-Other Entities	-	-	-
Cash (Used) for Capital and Related Financing Activities	<u>-</u>	<u>(244,420)</u>	<u>(244,420)</u>
Cash Flows From Investing Activities:			
Receipts of interest	45	13,275	13,320
Cash Provided by Investing Activities	<u>45</u>	<u>13,275</u>	<u>13,320</u>
Net increase (decrease) in cash and cash equivalents	(2,092)	73,534	71,442
Cash and cash equivalents, October 1, 2018	12,521	1,074,828	1,087,349
CASH AND CASH EQUIVALENTS, SEPTEMBER 30, 2019	<u><u>\$ 10,429</u></u>	<u><u>\$ 1,148,362</u></u>	<u><u>\$ 1,158,791</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income (Loss)	\$ (270,856)	\$ 295,904	\$ 25,048
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation	230,583	16,326	246,909
Decrease (Increase) in accounts receivable	(1,760)	(18,555)	(20,315)
Decrease (Increase) in prepaids and other assets	(480)	-	(480)
(Decrease) in wages and fringe payable	1,087	619	1,706
Increase (Decrease) in Due to Other Funds	(18)	19	1
(Decrease) in accounts payable	895	10,366	11,261
Increase (Decrease) in retainage payable	-	-	-
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u><u>\$ (40,549)</u></u>	<u><u>\$ 304,679</u></u>	<u><u>\$ 264,130</u></u>

CAMERON COUNTY, TEXAS

FIDUCIARY FUNDS

These funds are used to report assets held in a trustee or agency capacity for others and cannot be used to support the County's own programs. Fiduciary funds include pension trust funds, investment trust funds, private purpose trust funds and agency funds.

The fiduciary fund types currently used by the county are private purpose trust funds and agency funds.

PRIVATE PURPOSE TRUST FUNDS

These funds have been established by Cameron County to account for all trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

AGENCY FUNDS

These funds have been established by Cameron County to account for assets held in a custodial capacity for individuals, other funds and other governments and do not involve measurement of operations.

CAMERON COUNTY, TEXAS PRIVATE PURPOSE TRUST FUNDS

County Clerk's/District Clerk's Trust	To account for monies held in trust for various individuals under court instruction.
District Clerk Child Support Trust Fund	To account for funds collected for child support.

AGENCY FUNDS

Sheriff's Fee Account Fund	To account for deposits on fees collected from various individuals.
Sheriff's Inmate Release Account Fund	To account for monies confiscated from individuals upon incarceration.
County Clerk's/District Clerk's Fee Accounts' Funds	To account for deposits on fees collected from various individuals.
Justice of the Peace Collections Account Funds	To account for monies collected by the Justices of the Peace for various fines.
Cameron County Health Clinics' Funds	To account for monies collected for services.
Tax Assessor-Collector's TABC Trust Fund	To account for monies collected for the Texas Alcoholic Beverage Commission from various individuals.
Tax Assessor-Collector's Vehicle Registration Trust Fund	To account for the collection of vehicle registration payments made by various individuals.
Tax Assessor-Collector's Reserve for Bankruptcy Fund	To account for the collection of partial payments received against accounts under bankruptcy.
Tax Assessor-Collector's Ad valorem Tax Fund	To account for the collection of various ad valorem taxes collected for various agencies.
District Attorney's Restitution Trust Fund	To account for the collection of fines payable to victims of crimes.
State Motor Vehicle Sales Tax	To account for the collection of sales tax on motor vehicles.
Payroll Fund	To account for funds set aside to cover payroll.
Occupation Tax Fund	To account for the fees collected on video game machines for the County and the Cities.
County Clerk's Texas Parks and Wildlife Fund	To account for the fees collected on hunting and fishing licenses.

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PRIVATE PURPOSE TRUST FUNDS
SEPTEMBER 30, 2019

ASSETS	COUNTY CLERK'S TRUST ACCOUNT FUND	DISTRICT CLERK'S TRUST ACCOUNT FUND	TOTAL PRIVATE PURPOSE TRUST FUNDS
Cash	\$ 5,288,850	\$ 5,043,213	\$ 10,332,063
Investments	3,036,376	5,441,884	8,478,260
Accounts receivable	-	-	-
TOTAL ASSETS	\$ 8,325,226	\$ 10,485,097	\$ 18,810,323
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ -
Deposits	-	-	-
Due to other governments	-	-	-
Fees payable	-	-	-
Judgments	-	-	-
TOTAL LIABILITIES	-	-	-
NET POSITION			
Held in Trust for Others	8,325,226	10,485,097	18,810,323
Total net position	\$ 8,325,226	\$ 10,485,097	\$ 18,810,323

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE PURPOSE TRUST FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	COUNTY CLERK'S TRUST ACCOUNT FUND	DISTRICT CLERK'S TRUST ACCOUNT FUND	TOTAL PRIVATE PURPOSE TRUST FUNDS
ADDITIONS			
Registry	\$ 17,621,713	\$ 4,322,257	\$ 21,943,970
Miscellaneous	-	-	-
Investment Income	101,211	130,112	231,323
TOTAL ADDITIONS	<u>\$ 17,722,924</u>	<u>\$ 4,452,369</u>	<u>\$ 22,175,293</u>
DEDUCTIONS			
Judgments	\$ 15,491,056	\$ 4,583,137	\$ 20,074,193
Administrative Expenses	67,373	50,886	118,259
TOTAL DEDUCTIONS	<u>15,558,429</u>	<u>4,634,023</u>	<u>20,192,452</u>
CHANGE IN NET POSITION	2,164,495	(181,654)	1,982,841
Net position at the beginning of the year	6,160,731	10,666,751	16,827,482
Net position at the end of the year	<u>\$ 8,325,226</u>	<u>\$ 10,485,097</u>	<u>\$ 18,810,323</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
SEPTEMBER 30, 2019

ASSETS	SHERIFF'S FEE ACCOUNT FUND	SHERIFF'S INMATE RELEASE ACCOUNT FUND	COUNTY CLERK'S FEE ACCOUNT FUND	DISTRICT CLERK'S FEE ACCOUNT FUND	JUSTICE OF THE PEACE COLLECTIONS' ACCOUNT FUND	COUNTY HEALTH CLINICS' ACCOUNT FUND
Cash	\$ 8,582	\$ 219,624	\$ 1,782,988	\$ 1,409,843	\$ 708,477	\$ 17,559
Investments	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-
TOTAL ASSETS	\$ 8,582	\$ 219,624	\$ 1,782,988	\$ 1,409,843	\$ 708,477	\$ 17,559
LIABILITIES						
Accounts payable	\$ -	\$ 214,725	\$ -	\$ 1,409,843	\$ 708,477	\$ 17,559
Deposits	-	4,899	-	-	-	-
Due to other governments	8,582	-	-	-	-	-
Fees payable	-	-	1,782,988	-	-	-
Judgments	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 8,582	\$ 219,624	\$ 1,782,988	\$ 1,409,843	\$ 708,477	\$ 17,559

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
SEPTEMBER 30, 2019
(CONTINUED)

ASSETS	TAX ASSESSOR- COLLECTOR'S TABC FUND	TAX ASSESSOR- COLLECTOR'S VEHICLE REGISTRATION FUND	TAX ASSESSOR- COLLECTOR'S RESERVE FOR BANKRUPTCY FUND	TAX ASSESSOR- COLLECTOR'S ADVALOREM TAX FUND	DISTRICT ATTORNEY'S RESTITUTION FUND
Cash	\$ 31,118	\$ 2,575,227	\$ 85,741	\$ 2,060,000	\$ 214,665
Investments	-	-	-	-	-
Accounts receivable	-	-	-	-	-
TOTAL ASSETS	\$ 31,118	\$ 2,575,227	\$ 85,741	\$ 2,060,000	\$ 214,665
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 214,665
Deposits	-	-	-	-	-
Due to other governments	31,118	2,575,227	85,741	2,060,000	-
Fees payable	-	-	-	-	-
Judgments	-	-	-	-	-
TOTAL LIABILITIES	\$ 31,118	\$ 2,575,227	\$ 85,741	\$ 2,060,000	\$ 214,665

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
SEPTEMBER 30, 2019
(CONTINUED)

ASSETS	STATE MOTOR VEHICLE SALES TAX FUND	PAYROLL FUND	OCCUPATION TAX FUND	COUNTY CLERK'S TEXAS PARKS AND WILDLIFE FUND	TOTAL AGENCY FUNDS
Cash	\$ 1,505,161	\$ 18,557	\$ 60	\$ 39	\$ 10,637,641
Investments	-	-	-	-	-
Accounts receivable	-	-	-	-	-
TOTAL ASSETS	<u>\$ 1,505,161</u>	<u>\$ 18,557</u>	<u>\$ 60</u>	<u>\$ 39</u>	<u>\$ 10,637,641</u>
LIABILITIES					
Accounts payable	\$ -	\$ 18,557	\$ 60	\$ 39	2,583,925
Deposits	-	-	-	-	4,899
Due to other governments	1,505,161	-	-	-	6,265,829
Fees payable	-	-	-	-	1,782,988
Judgments	-	-	-	-	-
TOTAL LIABILITIES	<u>\$ 1,505,161</u>	<u>\$ 18,557</u>	<u>\$ 60</u>	<u>\$ 39</u>	<u>\$ 10,637,641</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

SHERIFF'S FEE ACCOUNT FUND

	BALANCE 10/01/2018	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2019
ASSETS				
Cash	\$ 4,103	\$ 44,704	\$ 40,225	\$ 8,582
TOTAL ASSETS	<u>\$ 4,103</u>	<u>\$ 44,704</u>	<u>\$ 40,225</u>	<u>\$ 8,582</u>
LIABILITIES				
Due to other governments	\$ 4,103	\$ 44,704	\$ 40,225	\$ 8,582
TOTAL LIABILITIES	<u>\$ 4,103</u>	<u>\$ 44,704</u>	<u>\$ 40,225</u>	<u>\$ 8,582</u>

SHERIFF'S INMATE RELEASE ACCOUNT FUND

	BALANCE 10/01/2018	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2019
ASSETS				
Cash	\$ 201,329	\$ 1,336,407	\$ 1,318,112	\$ 219,624
TOTAL ASSETS	<u>\$ 201,329</u>	<u>\$ 1,336,407</u>	<u>\$ 1,318,112</u>	<u>\$ 219,624</u>
LIABILITIES				
Deposits	\$ 2,876	\$ 2,475	\$ 452	\$ 4,899
Accounts payable	198,453	1,333,932	1,317,660	214,725
TOTAL LIABILITIES	<u>\$ 201,329</u>	<u>\$ 1,336,407</u>	<u>\$ 1,318,112</u>	<u>\$ 219,624</u>

COUNTY CLERK'S FEE ACCOUNT FUND

	BALANCE 10/01/2018	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2019
ASSETS				
Cash	\$ 1,796,909	\$ 4,067,670	\$ 4,081,591	\$ 1,782,988
Accts. Rec.				
TOTAL ASSETS	<u>\$ 1,796,909</u>	<u>\$ 4,067,670</u>	<u>\$ 4,081,591</u>	<u>\$ 1,782,988</u>
LIABILITIES				
Fees payable	\$ 1,796,909	\$ 4,067,670	\$ 4,081,591	\$ 1,782,988
TOTAL LIABILITIES	<u>\$ 1,796,909</u>	<u>\$ 4,067,670</u>	<u>\$ 4,081,591</u>	<u>\$ 1,782,988</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
(CONTINUED)

DISTRICT CLERK'S FEE ACCOUNT FUND

	BALANCE 10/01/2018	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2019
ASSETS				
Cash	\$ 1,407,613	\$ 2,829,686	\$ 2,827,456	\$ 1,409,843
TOTAL ASSETS	<u>\$ 1,407,613</u>	<u>\$ 2,829,686</u>	<u>\$ 2,827,456</u>	<u>\$ 1,409,843</u>
LIABILITIES				
Accounts payable	\$ 1,407,613	\$ 2,829,686	\$ 2,827,456	\$ 1,409,843
TOTAL LIABILITIES	<u>\$ 1,407,613</u>	<u>\$ 2,829,686</u>	<u>\$ 2,827,456</u>	<u>\$ 1,409,843</u>

JUSTICE OF THE PEACE COLLECTIONS' ACCOUNT FUND

	BALANCE 10/01/2018	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2019
ASSETS				
Cash	\$ 675,262	\$ 9,803,252	\$ 9,770,037	\$ 708,477
Due from other governments	-	-	-	-
TOTAL ASSETS	<u>\$ 675,262</u>	<u>\$ 9,803,252</u>	<u>\$ 9,770,037</u>	<u>\$ 708,477</u>
LIABILITIES				
Accounts payable	\$ 675,262	\$ 9,803,252	\$ 9,770,037	\$ 708,477
Due to other governments	-	-	-	-
TOTAL LIABILITIES	<u>\$ 675,262</u>	<u>\$ 9,803,252</u>	<u>\$ 9,770,037</u>	<u>\$ 708,477</u>

CAMERON COUNTY HEALTH CLINICS' FUNDS

	BALANCE 10/01/2018	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2019
ASSETS				
Cash	\$ 17,800	\$ 259,577	\$ 259,818	\$ 17,559
Acct. Rec.	-	-	-	-
TOTAL ASSETS	<u>\$ 17,800</u>	<u>\$ 259,577</u>	<u>\$ 259,818</u>	<u>\$ 17,559</u>
LIABILITIES				
Accounts payable	\$ 17,800	\$ 259,577	\$ 259,818	\$ 17,559
TOTAL LIABILITIES	<u>\$ 17,800</u>	<u>\$ 259,577</u>	<u>\$ 259,818</u>	<u>\$ 17,559</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
(CONTINUED)

TAX ASSESSOR-COLLECTOR'S TABC FUND

	BALANCE 10/01/2018	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2019
ASSETS				
Cash	\$ 10,482	\$ 145,195	\$ 124,560	\$ 31,117
TOTAL ASSETS	<u>\$ 10,482</u>	<u>\$ 145,195</u>	<u>\$ 124,560</u>	<u>\$ 31,117</u>
LIABILITIES				
Due to other governments	\$ 10,482	\$ 145,195	\$ 124,560	\$ 31,117
TOTAL LIABILITIES	<u>\$ 10,482</u>	<u>\$ 145,195</u>	<u>\$ 124,560</u>	<u>\$ 31,117</u>

TAX ASSESSOR-COLLECTOR'S VEHICLE REGISTRATION TRUST FUND

	BALANCE 10/01/2018	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2019
ASSETS				
Cash	\$ 3,829,138	\$ 82,455,051	\$ 83,708,962	\$ 2,575,227
TOTAL ASSETS	<u>\$ 3,829,138</u>	<u>\$ 82,455,051</u>	<u>\$ 83,708,962</u>	<u>\$ 2,575,227</u>
LIABILITIES				
Due to other governments	\$ 3,829,138	\$ 82,455,051	\$ 83,708,962	\$ 2,575,227
TOTAL LIABILITIES	<u>\$ 3,829,138</u>	<u>\$ 82,455,051</u>	<u>\$ 83,708,962</u>	<u>\$ 2,575,227</u>

TAX ASSESSOR-COLLECTOR'S RESERVE FOR BANKRUPTCY FUND

	BALANCE 10/01/2018	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2019
ASSETS				
Cash	\$ 85,741	\$ -	\$ -	\$ 85,741
TOTAL ASSETS	<u>\$ 85,741</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 85,741</u>
LIABILITIES				
Due to other governments	\$ 85,741	\$ -	\$ -	\$ 85,741
TOTAL LIABILITIES	<u>\$ 85,741</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 85,741</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
(CONTINUED)

TAX ASSESSOR-COLLECTOR'S AD VALOREM TAX FUND

	BALANCE 10/01/2018	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2019
ASSETS				
Cash	\$ 2,446,005	\$ 339,591,194	\$ 339,977,198	\$ 2,060,001
TOTAL ASSETS	<u>\$ 2,446,005</u>	<u>\$ 339,591,194</u>	<u>\$ 339,977,198</u>	<u>\$ 2,060,001</u>
LIABILITIES				
Due to other governments	\$ 2,446,005	\$ 339,591,194	\$ 339,977,198	\$ 2,060,001
TOTAL LIABILITIES	<u>\$ 2,446,005</u>	<u>\$ 339,591,194</u>	<u>\$ 339,977,198</u>	<u>\$ 2,060,001</u>

DISTRICT ATTORNEY'S RESTITUTION FUND

	BALANCE 10/01/2018	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2019
ASSETS				
Cash	\$ 209,838	\$ 15,575	\$ 10,748	\$ 214,665
TOTAL ASSETS	<u>\$ 209,838</u>	<u>\$ 15,575</u>	<u>\$ 10,748</u>	<u>\$ 214,665</u>
LIABILITIES				
Accounts payable	\$ 209,838	\$ 15,575	\$ 10,748	\$ 214,665
TOTAL LIABILITIES	<u>\$ 209,838</u>	<u>\$ 15,575</u>	<u>\$ 10,748</u>	<u>\$ 214,665</u>

STATE MOTOR VEHICLE SALES TAX

	BALANCE 10/01/2018	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2019
ASSETS				
Cash	\$ 3,786,671	\$ 49,852,956	\$ 52,134,466	\$ 1,505,161
TOTAL ASSETS	<u>\$ 3,786,671</u>	<u>\$ 49,852,956</u>	<u>\$ 52,134,466</u>	<u>\$ 1,505,161</u>
LIABILITIES				
Due to other governments	\$ 3,786,671	\$ 49,852,956	\$ 52,134,466	\$ 1,505,161
TOTAL LIABILITIES	<u>\$ 3,786,671</u>	<u>\$ 49,852,956</u>	<u>\$ 52,134,466</u>	<u>\$ 1,505,161</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
(CONTINUED)

PAYROLL FUND

	BALANCE 10/01/2018	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2019
ASSETS				
Cash	\$ 33,853	\$ 69,496,897	\$ 69,512,193	\$ 18,557
Accts. Rec.				
TOTAL ASSETS	<u>\$ 33,853</u>	<u>\$ 69,496,897</u>	<u>\$ 69,512,193</u>	<u>\$ 18,557</u>
LIABILITIES				
Accounts payable	\$ 33,853	\$ 69,496,897	\$ 69,512,193	\$ 18,557
TOTAL LIABILITIES	<u>\$ 33,853</u>	<u>\$ 69,496,897</u>	<u>\$ 69,512,193</u>	<u>\$ 18,557</u>

OCCUPATION TAX

	BALANCE 10/01/2018	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2019
ASSETS				
Cash	\$ 0	\$ 21,231	\$ 21,171	\$ 60
TOTAL ASSETS	<u>\$ 0</u>	<u>\$ 21,231</u>	<u>\$ 21,171</u>	<u>\$ 60</u>
LIABILITIES				
Accounts payable	\$ 0	\$ 21,231	\$ 21,171	\$ 60
TOTAL LIABILITIES	<u>\$ 0</u>	<u>\$ 21,231</u>	<u>\$ 21,171</u>	<u>\$ 60</u>

COUNTY CLERK'S TEXAS PARKS AND WILDLIFE FUND

	BALANCE 10/01/2018	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2019
ASSETS				
Cash	\$ 0	\$ 2,533	\$ 2,494	\$ 39
TOTAL ASSETS	<u>\$ 0</u>	<u>\$ 2,533</u>	<u>\$ 2,494</u>	<u>\$ 39</u>
LIABILITIES				
Due to other governments	\$ 0	\$ 2,533	\$ 2,494	\$ 39
TOTAL LIABILITIES	<u>\$ 0</u>	<u>\$ 2,533</u>	<u>\$ 2,494</u>	<u>\$ 39</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
(CONTINUED)

ALL AGENCY FUNDS

	BALANCE 10/01/2018	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2019
ASSETS				
Cash	\$ 14,504,744	\$ 559,921,928	\$ 563,789,031	\$ 10,637,641
TOTAL ASSETS	<u>\$ 14,504,744</u>	<u>\$ 559,921,928</u>	<u>\$ 563,789,031</u>	<u>\$ 10,637,641</u>
LIABILITIES				
Accounts payable	\$ 2,542,819	\$ 83,760,150	\$ 83,719,083	\$ 2,583,886
Deposits	2,876	2,475	452	4,899
Due to other governments	10,162,140	472,091,633	475,987,905	6,265,868
Fees payable	1,796,909	4,067,670	4,081,591	1,782,988
TOTAL LIABILITIES	<u>\$ 14,504,744</u>	<u>\$ 559,921,928</u>	<u>\$ 563,789,031</u>	<u>\$ 10,637,641</u>

CAPITAL ASSETS

USED IN THE OPERATION

OF GOVERNMENTAL FUNDS

CAMERON COUNTY, TEXAS
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENT FUNDS
COMPARATIVE SCHEDULE BY SOURCE
September 30, 2019

GENERAL FIXED ASSETS

Buildings	\$ 140,368,497
Improvements Other than Buildings	6,195,282
Other structures	12,032,986
Equipment	50,522,903
Land	10,950,132
Infrastructure	313,006,486
Construction Work in Progress	3,866,832
TOTAL GENERAL FIXED ASSETS	<u>\$ 536,943,118</u>

INVESTMENTS IN GENERAL FIXED ASSETS BY SOURCE

General fund	\$ 22,050,567
Special Revenue funds	162,338,926
Capital Project Funds	352,553,625
Other sources	-
TOTAL INVESTMENTS IN GENERAL FIXED ASSETS	<u>\$ 536,943,118</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
AS OF SEPTEMBER 30, 2019

FUNCTION AND ACTIVITY	LAND	INFRASTR.	BUILDING	IMPROVEMENTS OTHER THAN BUILDINGS	(ROW) OTHER STRUCTURES	CONSTRUCTION WORK IN PROGRESS	EQUIPMENT	TOTAL
Balance of Real Property 10/01/2018	\$ 10,914,367	\$ 313,001,528	\$ 119,554,635	\$ 6,195,282	\$ 15,040,529	\$ 17,955,382	\$ 47,992,682	\$ 530,654,405
General Government	35,765	-	4,248,190	-	(3,139,082)	(1,911,272)	19,725	(746,674)
Law Enforcement and Public Safety	-	-	4,504,514	-	-	(4,253,747)	765,910	1,016,677
Health	-	-	32,900	-	-	(32,900)	281,981	281,981
Welfare	-	-	-	-	-	-	24,375	24,375
Culture and Recreation	-	-	6,476,545	-	-	(3,933,635)	13,379	2,556,289
Road and Bridge	-	4,958	5,551,713	-	131,539	(3,956,996)	1,424,851	3,156,065
TOTAL GENERAL FIXED ASSETS	\$ 10,950,132	\$ 313,006,486	\$ 140,368,497	\$ 6,195,282	\$ 12,032,986	\$ 3,866,832	\$ 50,522,903	\$ 536,943,118

CAMERON COUNTY, TEXAS
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

FUNCTION AND ACTIVITY	GENERAL FIXED ASSETS 10/1/2018	ADDITIONS	DEDUCTIONS	ADJUSTMENTS	GENERAL FIXED ASSETS 9/30/2019
Balance of Real Property not Readily Identifiable as to Function at 10/1/2018	\$ 16,055,686	\$ -	\$ -	\$ -	\$ 16,055,686
General Government	58,291,922	6,977,149	7,723,823	-	57,545,248
Law Enforcement and Public Safety	101,169,440	5,971,696	4,955,019	-	102,186,117
Health	3,576,904	327,431	45,450	-	3,858,885
227 Welfare	2,353,634	24,375	-	-	2,378,009
Culture and Recreation	12,297,669	9,032,834	6,476,545	-	14,853,958
Road and Bridge	336,909,150	8,970,629	5,814,564	-	340,065,215
TOTAL GENERAL FIXED ASSETS	\$ 530,654,405	\$ 31,304,114	\$ 25,015,401	\$ -	\$ 536,943,118

CAMERON COUNTY, TEXAS COMPONENT UNITS

Discretely Presented Component Units are legally separate organizations that, because of the nature and significance of their relationship with the primary government, are included in the financial reporting entity but shown separately from the primary government's financial activities.

Cameron County Regional Mobility Authority - The Authority was created by the State of Texas on September 30, 2004. The CCRMA is authorized to construct, maintain, repair and operate turnpike projects at locations authorized by the State Department of Transportation. The CCRMA receives its revenues from tolls, fees and rents from operation of turnpike projects. The CCRMA was formed through the efforts of Cameron County, Texas. The Commissioners' Court appoints board members with the Governor appointing the Chair.

Cameron County Health Care Funding District - Cameron County Health Care Funding District was created by Cameron County Commissioners Court on July 2, 2013 pursuant to V.T.C.A., Health and Safety Code, Section 288.002, per Senate Bill 1623. This district is governed by the five (5) members of commissioners court. The purpose of this District is to generate revenue from a mandatory payment required by the District to provide the nonfederal share of a Medicaid supplemental payment program; mandatory payments are based on Hospital Net Patient Revenue. Revenue generated in this fund may only be used to: fund intergovernmental transfers to the state to provide the nonfederal share of a Medicaid supplemental payment program, subsidize indigent programs, administrative expenses of the district, refund a mandatory payment collected in error and refund the paying hospitals the proportionate share of money received from Health and Human Services Commission that is not used. The Cameron County Health Care Funding District is a component of county government and is not a separate political subdivision of the State. Commissioners Court as the "Directors" of this district can influence operations of the CCHCFD.

Cameron County Spaceport Development Corporation - The Spaceport Development Corporation was created to facilitate the development of the space exploration plans and to expand the economic growth in Cameron County. The Development Corporation was created by the Cameron County Commissioner's Court on January 17, 2013 pursuant to Local Government Code Section 507.003. Commissioner's Court appointed seven board members on February 14, 2013 to oversee the Spaceport Development Corporation. The Corporation goal is to attract economic opportunities for the Cameron County by developing an infrastructure for space exploration and expand the opportunities for engineers in the field.

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION-GOVERNMENTAL FUNDS-
COMPONENT UNITS
SEPTEMBER 30, 2019

	Governmental Funds	TOTAL
ASSETS:		
Cash	\$ 12,913,173	\$ 12,913,173
Restricted-Cash trustee fund	3,580,151	3,580,151
Restricted-Cash debt service reserve	4,003,078	4,003,078
Restricted-Cash debt service	920,000	920,000
Receivables:		
Accounts Receivable-Net	1,918,077	1,918,077
Due from Other Agencies	1,350,608	1,350,608
Non-current Assets:		
Capital assets, net		
Equipment	102,369,990	102,369,990
Capital Work in process	22,294,885	22,294,885
Unamortized bond issuance costs	104,532	104,532
Net Pension Asset	5,150	5,150
Total Assets	<u>\$ 149,459,644</u>	<u>\$ 149,459,644</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred charge on refunding	193,715	193,715
Deferred resources Outflows for Pensions	168,350	168,350
Total deferred outflows of resources	<u>362,065</u>	<u>362,065</u>
 Total Assets plus Deferred Outflows of Resources	 <u>\$ 149,821,709</u>	 <u>\$ 149,821,709</u>
 LIABILITIES		
Accounts Payable	\$ 8,954,855	8,954,855
Interest Payable	392,262	392,262
Current Maturities of Bonds	920,000	920,000
Due to Other Governments	20,000	20,000
Total current liabilities	<u>10,287,117</u>	<u>10,287,117</u>
 Long-Term Bond Payable	 75,498,371	 75,498,371
Liabilities related to procurements	-	-
Due to Other Governments	16,184,188	16,184,188
Due to Texas Department of Transportation	-	-
Total Long-Term Liabilities	<u>91,682,559</u>	<u>91,682,559</u>
Total Liabilities	<u>101,969,676</u>	<u>101,969,676</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred Revenue	17,400	17,400
Deferred inflow of resources	11,943	11,943
Total deferred inflows of resources	<u>29,343</u>	<u>29,343</u>
 Total Liabilities plus Deferred Inflows of Resources	 <u>\$ 101,999,019</u>	 <u>\$ 101,999,019</u>
 NET POSITION		
Net investment in capital assets	31,413,068	31,413,068
Restricted	11,220,628	11,220,628
Unrestricted	5,188,994	5,188,994
 Total Net Position	 <u>\$ 47,822,690</u>	 <u>\$ 47,822,690</u>

**CAMERON COUNTY, TEXAS
STATEMENT OF ACTIVITIES-COMPONENT UNITS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

	Program Revenues				Net (Expense) Revenue and Changes in Net Position			Total
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Cameron County Spaceport Dev. Corporation	Cameron-County Regional Mobility Authority	Cameron County Health Care Funding District	
Component units:								
General government	12,625,348	7,993,702	-	4,325,824	-	(305,822)	(20,000)	(325,822)
Health	39,938,494	35,212,330	-	2,573,462	-	-	(2,152,702)	(2,152,702)
Economic Development And Assistance	-	-	-	-	-	-	-	-
Total component units	<u>\$ 52,563,842</u>	<u>\$43,206,032</u>	<u>\$ -</u>	<u>\$ 6,899,286</u>	<u>\$ -</u>	<u>\$ (305,822)</u>	<u>\$ (2,172,702)</u>	<u>\$ (2,478,524)</u>
General revenues:								
Property taxes, levied for general purposes					\$ -	\$ -	\$ -	\$ -
Unrestricted investment earnings					251	94,548	78,847	173,646
Due to providers					-	-	-	-
Miscellaneous					-	-	-	-
Total general revenue and transfers					<u>251</u>	<u>94,548</u>	<u>78,847</u>	<u>173,646</u>
Changes in net position					251	(211,274)	(2,093,855)	(2,304,878)
Net Position - beginning					15,443	45,316,564	4,795,561	50,127,568
Net Position - ending					<u>\$ 15,694</u>	<u>\$ 45,105,290</u>	<u>\$ 2,701,706</u>	<u>\$ 47,822,690</u>

**CAMERON COUNTY, TEXAS
BALANCE SHEET
COMPONENT UNITS
SEPTEMBER 30, 2019**

	Cameron County Regional Mobility Authority	Cameron County Health Care Funding District	Non Major Component Unit Cameron County Spaceport Dev. Corporation	TOTAL GOVERNMENTAL FUNDS
ASSETS:				
Current Assets				
Cash	\$ 2,634,995	\$ 10,262,484	\$ 15,694	\$ 12,913,173
Restricted-Cash trustee fund	3,580,151	-		3,580,151
Restricted-Cash debt service reserve	4,003,078	-		4,003,078
Restricted-Cash debt service	920,000	-		920,000
Receivables:				-
Accounts Receivable-Net	1,422,067	496,010	-	1,918,077
Due From Other Agencies	1,350,608	-	-	1,350,608
Non-current Assets:				
Capital assets, net				
Infrastructure	102,369,990	-		102,369,990
Capital Work in process	22,294,885	-		22,294,885
Unamortized bond insurance costs	104,532	-		104,532
Net Pension Asset	5,150	-		5,150
Total Assets and Other Debits	<u>138,685,456</u>	<u>10,758,494</u>	<u>15,694</u>	<u>149,459,644</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charge on refunding	193,715	-	-	193,715
Deferred resources Outflows for Pensions	168,350	-		168,350
Total deferred outflows of resources	<u>362,065</u>	<u>-</u>	<u>-</u>	<u>362,065</u>
Total Assets plus Deferred Outflows of Resources	<u>\$ 139,047,521</u>	<u>\$ 10,758,494</u>	<u>\$ 15,694</u>	<u>\$ 149,821,709</u>
LIABILITIES				
Current Liabilities				
Accounts Payable	\$ 918,067	\$ 8,036,788	\$ -	\$ 8,954,855
Due to Other Governments	-	20,000	-	20,000
Current Maturities of Bonds	920,000	-		920,000
Interest Payable	392,262	-	-	392,262
Non-current Liabilities:				
Due to Other Governments	16,184,188	-		16,184,188
Long-term debt, net of current maturities	75,498,371	-	-	75,498,371
Total Liabilities	<u>93,912,888</u>	<u>8,056,788</u>	<u>-</u>	<u>101,969,676</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred Revenue	17,400	-	-	17,400
Deferred inflow related to pension	11,943	-		11,943
Total deferred inflows of resources	<u>29,343</u>	<u>-</u>	<u>-</u>	<u>29,343</u>
Total Liabilities plus Deferred Inflows of Resources	<u>\$ 93,942,231</u>	<u>\$ 8,056,788</u>	<u>\$ -</u>	<u>\$ 101,999,019</u>
NET POSITION				
Net investment in capital assets	31,413,068	-		31,413,068
Restricted	8,503,228	2,701,706	15,694	11,220,628
Unrestricted	5,188,994	-	-	5,188,994
Total Fund Balances	<u>45,105,290</u>	<u>2,701,706</u>	<u>15,694</u>	<u>47,822,690</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 139,047,521</u>	<u>\$ 10,758,494</u>	<u>\$ 15,694</u>	<u>\$ 149,821,709</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN NET POSITION
GOVERNMENTAL FUNDS-COMPONENT UNITS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	Cameron County Regional Mobility Authority	Cameron County Health Care Funding District	Cameron County Spaceport Dev. Corporation	TOTAL GOVERNMENTAL FUNDS (Memorandum Only)
REVENUES:				
Taxes-Net	\$ 644,077	\$ -	\$ -	\$ 644,077
Intergovernmental	-	-	-	-
Interest	94,548	78,847	251	173,646
User Fees and Other	7,349,625	35,212,330	-	42,561,955
Total Operating Revenues	8,088,250	35,291,177	251	43,379,678
EXPENDITURES:				
Current Operating				
Administrative Expenditures	335,975	-	-	335,975
Program Services	-	39,938,494	-	39,938,494
Contractual Services	1,185,618	-	-	1,185,618
Other Administrative Expenditures	1,133,927	20,000	-	1,153,927
Project Expenses	3,077,608	-	-	3,077,608
Repairs and Maintenance	-	-	-	-
Miscellaneous	-	-	-	-
Professional Services	375,246	-	-	375,246
Depreciation	3,269,965	-	-	3,269,965
Debt Interest	2,968,836	-	-	2,968,836
Bond issuance costs	278,173	-	-	278,173
Total Operating Expenditures	12,625,348	39,958,494	-	52,583,842
Over (Under) Expenditures	(4,537,098)	(4,667,317)	251	(9,204,164)
Capital contributions	4,325,824	2,573,462	-	6,899,286
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	4,325,824	2,573,462	-	6,899,286
Change in net position	(211,274)	(2,093,855)	251	(2,304,878)
Total net position - beginning	45,316,564	4,795,561	15,443	50,127,568
Fund balance	45,105,290	2,701,706	15,694	47,822,690
Total net position - ending	\$ 45,105,290	\$ 2,701,706	\$ 15,694	\$ 47,822,690

CAMERON COUNTY, TEXAS

STATISTICAL SECTION

This part of Cameron County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents

Financial Trends

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.

Debt Capacity

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

CAMERON COUNTY, TEXAS
Net Position by Component
For the last ten fiscal years

	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019
Governmental Activities										
Net investment in capital assets	\$ 182,664,875	\$ 187,165,505	\$ 184,766,821	\$ 175,789,949	\$ 164,634,237	\$ 155,949,627	\$ 160,249,902	\$ 153,098,158	\$ 145,996,064	\$ 122,894,688
Restricted	23,123,759	16,854,509	23,656,726	23,341,683	23,023,002	20,529,228	21,417,422	22,084,780	23,615,212	31,286,799
Unrestricted	(456,207)	(1,490,920)	(3,453,068)	(600,653)	1,532,836	(1,084,670)	(7,582,323)	(8,977,839)	(12,595,250)	(10,850,669)
Total governmental activities net position	<u>\$205,332,427</u>	<u>\$ 202,529,094</u>	<u>\$ 204,970,479</u>	<u>\$ 198,530,979</u>	<u>\$ 189,190,075</u>	<u>\$ 175,394,185</u>	<u>\$ 174,085,001</u>	<u>\$ 166,205,099</u>	<u>\$ 157,016,026</u>	<u>\$ 143,330,818</u>
Business-type activities										
Net investment in capital assets	\$ 26,507,510	\$ 17,254,534	\$ 21,753,249	\$ 21,327,261	\$ 21,488,674	\$ 22,608,558	\$ 24,026,722	\$ 24,561,386	\$ 26,650,236	\$ 30,629,814
Restricted	6,813,147	15,535,455	17,514,602	13,375,898	10,480,143	9,740,517	11,351,146	11,316,419	10,966,395	10,376,349
Unrestricted	(10,089,953)	(4,863,921)	(8,341,329)	(1,533,747)	5,315,750	6,019,264	5,868,390	6,900,014	8,094,446	6,023,478
Total business-type activities net position	<u>\$ 23,230,704</u>	<u>\$ 27,926,068</u>	<u>\$ 30,926,522</u>	<u>\$ 33,169,412</u>	<u>\$ 37,284,567</u>	<u>\$ 38,368,339</u>	<u>\$ 41,246,258</u>	<u>\$ 42,777,819</u>	<u>\$ 45,711,077</u>	<u>\$ 47,029,641</u>
Primary government										
Net investment in capital assets	\$209,172,385	\$ 204,420,039	\$ 206,520,070	\$ 197,117,210	\$ 186,122,911	\$ 178,558,185	\$ 184,276,624	\$ 177,659,544	\$ 172,646,300	\$ 153,524,502
Restricted	29,936,906	32,389,964	41,171,328	36,717,581	33,503,145	30,269,745	32,768,568	33,401,199	34,581,607	41,663,148
Unrestricted	(10,546,160)	(6,354,841)	(11,794,397)	(2,134,400)	6,848,586	4,934,594	(1,713,933)	(2,077,825)	(4,500,804)	(4,827,191)
Total primary government net position	<u>\$228,563,131</u>	<u>\$ 230,455,162</u>	<u>\$ 235,897,001</u>	<u>\$231,700,391</u>	<u>\$ 226,474,642</u>	<u>\$ 213,762,524</u>	<u>\$ 215,331,259</u>	<u>\$ 208,982,918</u>	<u>\$ 202,727,103</u>	<u>\$ 190,360,459</u>

CAMERON COUNTY, TEXAS

Changes in Net Position
For the last Ten fiscal years

	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019
Revenues										
Government Activities - Revenues										
Charges for Services:										
General government	\$ 13,085,432	\$ 14,153,964	\$ 13,754,317	\$ 15,649,060	\$ 17,328,049	\$ 20,385,301	\$ 21,223,062	\$ 23,439,386	\$ 22,219,985	\$ 23,012,165
Law enforcement	11,768,869	12,293,072	11,344,711	11,370,503	14,325,850	13,587,738	13,984,100	12,325,920	11,409,620	13,153,860
Highways and streets	4,764,932	4,864,372	3,662,493	4,382,905	4,357,688	3,833,312	4,544,799	4,228,634	4,348,269	4,709,889
Health	506,862	396,082	394,003	440,616	321,319	490,002	1,303,585	724,511	685,159	594,699
Welfare	28,781	529,574	88,831	-	-	-	-	-	-	-
Operating Grants and Contributions	21,195,609	19,323,675	26,198,191	18,649,736	18,902,617	19,561,337	20,147,116	18,135,701	19,662,958	20,581,257
Capital Grants and Contributions	8,979,667	11,307,059	9,459,809	5,895,886	1,583,160	5,410,682	4,814,492	6,458,340	1,348,210	783,222
Total Government Activities - Revenues	<u>60,330,152</u>	<u>62,867,798</u>	<u>64,902,355</u>	<u>56,388,706</u>	<u>56,818,683</u>	<u>63,268,372</u>	<u>66,017,154</u>	<u>65,312,492</u>	<u>59,674,201</u>	<u>62,835,092</u>
Business-type activities- Revenues										
Charges for Services	18,838,487	24,069,193	23,496,510	23,283,654	24,751,808	24,943,693	28,254,538	30,124,166	29,969,543	30,489,756
Operating Grants and Contributions	-	178,691	-	-	-	-	-	-	-	-
Capital Grants and Contributions	2,160,984	450,000	250,158	1,230,447	2,687,734	1,023,793	1,438,041	829,108	1,226,736	658,511
Total Business-type activities- Revenues	<u>20,999,471</u>	<u>24,697,884</u>	<u>23,746,668</u>	<u>24,514,101</u>	<u>27,439,542</u>	<u>25,967,486</u>	<u>29,692,579</u>	<u>30,953,274</u>	<u>31,196,279</u>	<u>31,148,267</u>
Total Primary Government Revenues	<u>\$ 81,329,623</u>	<u>\$ 87,565,682</u>	<u>\$ 88,649,023</u>	<u>\$ 80,902,807</u>	<u>\$ 84,258,225</u>	<u>\$ 89,235,858</u>	<u>\$ 95,709,733</u>	<u>\$ 96,265,766</u>	<u>\$ 90,870,480</u>	<u>\$ 93,983,359</u>
Expenses										
Government Activities - Expenses										
General Government	\$ 25,994,887	\$ 27,502,559	\$ 28,465,544	\$ 29,319,630	\$ 33,995,122	\$ 37,768,918	\$ 39,622,529	\$ 42,335,165	\$ 48,926,972	\$ 48,507,387
Law Enforcement and public safety	67,486,368	69,081,195	68,731,281	67,268,329	71,978,255	74,313,531	75,151,900	77,870,548	78,396,622	81,019,800
Highways and streets	19,455,918	17,104,629	19,948,347	20,155,120	19,865,457	19,825,416	23,318,830	21,907,316	19,471,888	19,797,735
Health	9,921,138	9,940,575	9,788,583	10,473,536	10,486,785	10,468,682	10,325,428	10,419,455	10,166,521	9,851,444
Welfare	7,492,838	11,513,917	9,949,777	7,406,760	5,237,190	9,466,140	7,475,526	11,102,153	6,803,125	6,436,600
Interest on Long-term Debt	3,273,601	3,302,908	2,778,548	2,795,005	2,519,879	5,672,376	2,675,072	3,010,691	4,106,418	4,379,355
Total Government Activities - Expenses	<u>133,624,750</u>	<u>138,445,783</u>	<u>139,662,080</u>	<u>137,418,380</u>	<u>144,082,688</u>	<u>157,515,063</u>	<u>158,569,285</u>	<u>166,645,328</u>	<u>167,871,546</u>	<u>169,992,321</u>
Business-type activities - Expenses										
Operational Expenses	<u>12,863,812</u>	<u>11,686,343</u>	<u>14,488,797</u>	<u>15,447,548</u>	<u>15,301,697</u>	<u>17,335,338</u>	<u>18,133,091</u>	<u>21,167,053</u>	<u>19,773,022</u>	<u>20,797,354</u>
Total Business-type activities - Expenses	<u>12,863,812</u>	<u>11,686,343</u>	<u>14,488,797</u>	<u>15,447,548</u>	<u>15,301,697</u>	<u>17,335,338</u>	<u>18,133,091</u>	<u>21,167,053</u>	<u>19,773,022</u>	<u>20,797,354</u>
Net (expense)/revenue										
Governmental activities	(73,294,598)	(75,577,985)	(74,759,725)	(81,029,674)	(87,264,005)	(94,246,691)	(92,552,131)	(101,332,836)	(108,197,345)	(107,157,229)
Business-type activities	8,135,659	13,011,541	9,257,871	9,066,553	12,137,845	8,632,148	11,559,488	9,786,221	11,423,257	10,350,913
Total primary government net expense	<u>\$ (65,158,939)</u>	<u>\$ (62,566,444)</u>	<u>\$ (65,501,854)</u>	<u>\$ (71,963,121)</u>	<u>\$ (75,126,160)</u>	<u>\$ (85,614,543)</u>	<u>\$ (80,992,643)</u>	<u>\$ (91,546,615)</u>	<u>\$ (96,774,088)</u>	<u>\$ (96,806,316)</u>
General Revenues										
Governmental activities:										
Taxes Levied for General Purposes	\$48,433,102	\$50,300,971	\$53,192,831	\$54,932,470	\$55,974,060	\$56,827,976	\$ 58,408,232	\$ 60,785,504	\$ 62,608,263	\$ 64,317,250
Taxes Levied for Debt Service	6,346,806	5,830,290	6,310,998	6,292,014	6,513,410	8,234,082	7,652,489	10,258,384	11,666,648	12,521,261
Unrestricted Investment Income	1,667,801	1,989,760	256,774	263,441	244,967	225,416	187,135	532,670	1,363,032	1,834,779
Miscellaneous	8,786,189	7,616,101	9,801,140	7,335,998	7,979,983	8,089,403	16,705,073	7,052,604	7,621,430	8,266,322
Gain on sale of capital assets	42,160	370,542	408,289	259,510	334,760	130,215	184,157	55,074	3,463	(3,209,442)
Transfers	5,788,524	6,666,985	6,809,647	6,628,543	8,099,690	7,788,931	8,797,679	9,109,773	9,774,617	9,741,851
Total governmental activities	<u>71,064,582</u>	<u>72,774,649</u>	<u>76,779,679</u>	<u>75,711,976</u>	<u>79,146,870</u>	<u>81,296,023</u>	<u>91,934,765</u>	<u>87,794,009</u>	<u>93,037,453</u>	<u>93,472,021</u>
Business-type activities										
Transfers	(5,788,524)	(6,666,985)	(6,809,647)	(6,628,543)	(8,099,690)	(7,788,931)	(8,797,679)	(9,109,773)	(9,774,617)	(9,741,851)
Miscellaneous	3,046	(1,785,800)	17,757	12,899	8,651	13,443	49,087	44,443	22,785	25,372
Gain on sale of capital assets	-	68,600	14,548	19,850	-	9,702	-	-	-	14,518
Unrestricted Investment Income	62,699	68,008	104,261	81,844	68,349	58,492	67,023	318,590	625,909	669,612
Total Business-type activities	<u>(5,722,779)</u>	<u>(8,316,177)</u>	<u>(6,673,081)</u>	<u>(6,513,950)</u>	<u>(8,022,690)</u>	<u>(7,707,294)</u>	<u>(8,681,569)</u>	<u>(8,746,740)</u>	<u>(9,125,923)</u>	<u>(9,032,349)</u>
Total Primary government	<u>\$65,341,803</u>	<u>\$64,458,472</u>	<u>\$70,106,598</u>	<u>\$69,198,026</u>	<u>\$71,124,180</u>	<u>\$73,588,729</u>	<u>\$ 83,253,196</u>	<u>\$ 79,047,269</u>	<u>\$ 83,911,530</u>	<u>\$ 84,439,672</u>
Change in Net Position										
Governmental activities	\$ (2,230,016)	\$ (2,803,336)	\$ 2,019,954	\$ (5,317,698)	\$ (8,117,135)	\$ (12,950,668)	\$ (617,366)	\$ (13,538,827)	\$ (15,159,892)	\$ (13,685,208)
Business-type activities	2,412,880	4,695,364	2,584,790	2,552,603	4,115,155	924,854	2,877,919	1,039,481	2,297,334	1,318,564
Total Change in Net Position	<u>\$ 182,864</u>	<u>\$ 1,892,028</u>	<u>\$ 4,604,744</u>	<u>\$ (2,765,095)</u>	<u>\$ (4,001,980)</u>	<u>\$ (12,025,814)</u>	<u>\$ 2,260,553</u>	<u>\$ (12,499,346)</u>	<u>\$ (12,862,558)</u>	<u>\$ (12,366,644)</u>

CAMERON COUNTY, TEXAS
FUND BALANCES, GOVERNMENTAL FUNDS
Last Ten Fiscal Years

	Fiscal Year									
	2019	2018	2017	2016	2015	2014	2013	2012	2011*	2010
General Fund										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,092,978
Unreserved	-	-	-	-	-	-	-	-	-	3,102,976
Nonspendable	858,710	740,583	555,783	746,015	558,425	589,590	138,098	98,557	97,378	-
Committed	1,000,000	1,000,000	1,069,742	2,967,700	1,810,252	1,810,252	1,810,252	1,000,000	2,000,000	-
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	19,927,102	20,671,803	22,357,478	22,806,356	22,183,694	18,402,804	14,080,281	10,563,771	4,454,451	-
Total General Fund	<u>\$ 21,785,812</u>	<u>\$ 22,412,386</u>	<u>\$ 23,983,003</u>	<u>\$ 26,520,071</u>	<u>\$ 24,552,371</u>	<u>\$ 20,802,646</u>	<u>\$ 16,028,631</u>	<u>\$ 11,662,328</u>	<u>\$ 6,551,829</u>	<u>\$ 5,195,954</u>
All Other Governmental Funds										
Restricted:										
Special revenue funds	\$ 23,725,403	\$ 23,621,268	\$ 21,913,147	\$ 21,252,968	\$ 20,359,924	\$ 21,769,079	\$ 21,596,744	\$ 20,774,340	\$ 13,163,456	\$ 8,027,215
Capital project funds	52,383,741	12,144,057	11,347,306	24,516,079	17,135,464	21,451,651	8,793,726	11,840,702	15,123,448	1,175,261
Debt service funds	5,932,511	5,773,087	5,934,510	5,889,323	5,437,387	5,873,663	5,495,664	5,018,298	4,275,819	22,818,119
Unrestricted, reported in:										
Special revenue funds	-	-	-	-	-	-	-	-	-	4,608,022
Unassigned	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	<u>\$ 82,041,655</u>	<u>\$ 41,538,412</u>	<u>\$ 39,194,963</u>	<u>\$ 51,658,370</u>	<u>\$ 42,932,775</u>	<u>\$ 49,094,393</u>	<u>\$ 35,886,134</u>	<u>\$ 37,633,340</u>	<u>\$ 32,562,723</u>	<u>\$ 36,628,617</u>

* Implementation of GASB 54

CAMERON COUNTY, TEXAS
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

REVENUES	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Taxes	\$ 76,518,961	\$ 74,166,220	\$ 70,957,001	\$ 66,171,333	\$ 65,380,479	\$ 62,800,449	\$ 61,262,338	\$ 59,489,913	\$ 56,080,939	\$ 55,391,712
Licenses and permits	4,371,780	4,275,085	4,070,617	4,219,252	3,835,740	3,936,571	3,972,088	3,363,734	3,297,461	3,497,555
Intergovernmental	28,424,122	27,156,525	31,306,515	32,466,587	30,877,035	25,676,806	29,471,814	40,655,100	38,023,659	36,677,004
Charges for services	8,320,051	7,376,080	8,148,044	10,713,243	11,105,186	11,579,394	8,252,791	7,003,783	7,675,546	6,250,306
Fines and forfeitures	7,540,325	6,686,969	6,876,509	5,419,667	5,188,369	4,998,314	5,594,573	5,599,785	5,502,088	5,303,069
Miscellaneous	9,983,197	8,914,531	7,510,496	8,045,399	6,809,742	7,998,002	7,592,747	10,031,809	9,595,975	10,440,398
TOTAL REVENUES	\$ 135,158,436	\$ 128,575,410	\$ 128,869,182	\$ 127,035,481	\$ 123,196,551	\$ 116,989,536	\$ 116,146,351	\$ 126,144,124	\$ 120,175,668	\$ 117,560,044

EXPENDITURES

General Government, Culture and Recreation	\$ 23,594,500	\$ 29,354,785	\$ 19,783,026	\$ 19,095,888	\$ 18,545,218	\$ 18,481,901	\$ 16,825,164	\$ 15,873,415	\$ 15,427,634	\$ 14,852,104
Law Enforcement and Public Safety	76,367,194	73,891,876	73,395,905	70,825,532	68,818,371	66,520,254	62,433,931	63,067,114	63,285,222	61,777,117
Highways and Streets	11,769,827	11,597,968	13,847,579	15,570,710	11,694,086	10,233,748	12,632,577	11,496,092	11,001,272	10,738,925
Health and Welfare	15,817,569	16,502,436	21,022,988	17,346,524	19,149,219	15,164,798	17,184,954	18,892,262	20,556,092	16,705,653
Capital outlay	10,287,050	25,564,207	15,504,803	12,122,764	6,776,797	6,490,194	3,936,153	12,829,384	11,488,915	21,627,042
Bond issuance costs	490,785	389,548	-	140,379	-	184,275	-	187,484	375,153	-
Debt Service - Principal	8,641,163	7,938,215	7,487,720	6,148,524	6,112,196	5,092,022	4,937,174	4,180,620	6,037,009	6,685,315
Debt Service - Interest	3,728,589	3,673,456	2,978,355	2,531,494	5,734,521	2,441,423	2,422,311	2,640,705	3,045,567	3,339,200
TOTAL EXPENDITURES	\$ 150,696,677	\$ 168,912,491	\$ 154,020,376	\$ 143,781,815	\$ 136,830,408	\$ 124,608,615	\$ 120,372,264	\$ 129,167,076	\$ 131,216,864	\$ 135,725,356

OTHER FINANCING SOURCES (USES)

Bond issuance	40,085,000	26,925,000	-	16,260,000	-	16,500,000	-	-	17,178,100	-
Bond Refunding	-	-	-	-	14,931,280	-	-	9,610,000	5,560,000	-
Bond premium	5,888,376	2,268,998	-	2,403,962	3,259,814	351,169	-	437,592	785,866	-
Bond discount	-	(169,430)	-	(98,210)	(142,552)	(96,220)	-	(54,034)	(147,829)	-
Payed to refunded bond escrow agent	-	-	-	-	(15,624,036)	-	-	(9,865,573)	(5,800,984)	-
Gain on sale of capital assets	42,342	79,878	228,265	340,455	223,180	334,760	259,510	408,289	370,542	42,160
Financing Proceeds	-	-	-	-	-	-	-	-	-	-
Capital lease financing	2,377,457	3,555,106	1,505,195	2,040,272	1,919,758	1,614,705	-	5,436,716	1,826,021	2,163,411
Transfer in	14,816,040	11,267,823	9,899,277	10,758,020	8,412,688	9,042,821	7,521,411	7,326,368	7,252,585	6,141,687
Transfer (out)	(7,794,308)	(2,817,459)	(1,482,018)	(4,246,831)	(1,759,437)	(2,109,261)	(892,868)	(516,721)	(585,600)	(353,163)
TOTAL OTHER FINANCING SOURCES(USES)	\$ 55,414,907	\$ 41,109,916	\$ 10,150,719	\$ 27,457,668	\$ 11,220,695	\$ 25,637,974	\$ 6,888,053	\$ 12,782,637	\$ 26,438,701	\$ 7,994,095

OTHER CHANGES IN FUND BALANCES

Prior period adjustments	-	-	-	(18,038)	1,268	(36,621)	(43,043)	(18,107,527)	-	299,420
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TOTAL CHANGES IN FUND BALANCES

Net change in fund balances	\$ 39,876,666	\$ 772,835	\$ (15,000,475)	\$ 10,693,296	\$ (2,411,894)	\$ 17,982,274	\$ 2,619,097	\$ (8,347,842)	\$ 15,397,505	\$ (9,871,797)
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RATIO OF TOTAL DEBT SERVICE EXPENDITURES TO TOTAL NONCAPITAL EXPENDITURES

8.81%	8.10%	7.56%	6.59%	9.11%	6.38%	6.32%	5.86%	7.59%	8.79%
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CAMERON COUNTY, TEXAS
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

FISCAL YEAR	REAL PROPERTY		PERSONAL PROPERTY		TOTAL		TOTAL ACTUAL DIRECT TAX RATE
	ASSESSED VALUE	ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	
2010	13,239,230,314	13,239,230,314	1,986,632,268	1,986,632,268	15,225,862,582	16,848,439,405	0.363191
2011	13,553,114,084	13,553,114,084	1,898,434,059	1,898,434,059	15,451,548,143	17,076,062,843	0.364291
2012	13,645,505,968	13,645,505,968	1,905,704,557	1,905,704,557	15,551,210,525	17,478,232,156	0.384291
2013	14,043,301,354	14,043,301,354	1,955,207,914	1,955,207,914	15,998,509,268	18,314,560,292	0.384291
2014	14,205,159,853	14,205,159,853	2,266,353,976	2,266,353,976	16,471,513,829	18,845,591,442	0.384291
2015	14,346,198,697	14,346,198,697	2,217,707,514	2,217,707,514	16,563,906,211	19,043,609,983	0.399291
2016	14,463,233,754	14,463,233,754	2,300,252,936	2,300,252,936	16,763,486,690	19,293,616,651	0.399291
2017	14,683,252,296	14,683,252,296	2,704,800,107	2,704,800,107	17,388,052,403	20,375,630,443	0.407743
2018	15,361,582,405	15,361,582,405	2,640,354,660	2,640,354,660	18,001,937,065	20,794,629,211	0.410803
2019	15,318,539,772	15,318,539,772	3,023,145,478	3,023,145,478	18,341,685,250	21,915,722,669	0.416893

RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE
AND NET BONDED DEBT PER CAPITA
LAST TEN FISCAL YEARS

TAX ROLL YEAR	(1) POPULATION	ASSESSED VALUE	GROSS BONDED DEBT	LESS DEBT SERVICE FUND	NET BONDED DEBT	NET BONDED DEBT TO ASSESSED VALUE	NET BONDED DEBT PER CAPITA
2010	406,220	15,225,862,582	63,405,000	22,740,679	40,664,321	0.27%	100.10%
2011	406,220	15,451,548,143	83,020,001	4,275,819	78,744,182	0.51%	193.85%
2012	406,220	15,551,210,525	79,780,000	5,018,298	74,761,702	0.48%	184.04%
2013	406,220	15,998,509,268	73,615,657	5,593,129	68,022,528	0.43%	167.45%
2014	406,220	16,471,513,829	87,460,001	5,856,883	81,603,118	0.50%	200.88%
2015	406,220	16,563,906,211	81,355,001	5,983,567	75,371,434	0.46%	185.54%
2016	406,220	16,763,486,690	113,235,000	6,479,285	106,755,715	0.64%	262.80%
2017	406,220	17,388,052,403	106,770,000	6,306,834	100,463,166	0.58%	247.31%
2018	406,220	18,001,937,065	126,670,000	6,302,722	120,367,278	0.67%	296.31%
2019	406,220	18,341,685,250	159,080,000	6,943,559	152,136,441	0.83%	374.52%

(1) Last official Federal census

CAMERON COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

FISCAL YEAR ENDED SEP 30	TOTAL TAX LEVY FOR FISCAL YEAR	COLLECTED WITHIN THE FISCAL YEAR OF THE LEVY		COLLECTIONS IN SUBSEQUENT YEARS	TOTAL COLLECTIONS TO DATE	
		AMOUNT COLLECTED	PERCENTAGE OF LEVY		TOTAL AMOUNT COLLECTED	PERCENTAGE OF LEVY
2019	\$ 76,465,202	\$ 73,916,448	96.67%	\$ -	\$ 73,916,448	96.67%
2018	\$ 73,952,498	\$ 71,599,371	96.82%	\$ 1,270,765	\$ 72,870,136	98.54%
2017	\$ 70,898,567	\$ 68,513,788	96.64%	\$ 1,717,481	\$ 70,231,269	99.06%
2016	\$ 66,935,094	\$ 64,602,762	96.52%	\$ 1,818,587	\$ 66,421,349	99.23%
2015	\$ 66,138,187	\$ 63,887,037	96.60%	\$ 1,868,883	\$ 65,755,920	99.42%
2014	\$ 63,298,545	\$ 60,839,071	96.11%	\$ 2,116,950	\$ 62,956,021	99.46%
2013	\$ 61,480,831	\$ 58,814,875	95.66%	\$ 2,362,955	\$ 61,177,830	99.51%
2012	\$ 59,761,902	\$ 56,969,308	95.33%	\$ 2,532,311	\$ 59,501,619	99.56%
2011	\$ 56,288,599	\$ 53,529,288	95.10%	\$ 2,512,062	\$ 56,041,350	99.56%
2010	\$ 55,298,963	\$ 52,342,866	94.65%	\$ 2,725,878	\$ 55,068,744	99.58%

CAMERON COUNTY, TEXAS
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

	2019			2018			2017			2016			2015			2014			2013			2012			2011			2010		
	Debt		Total	Debt		Total	Debt		Total	Debt		Total	Debt		Total	Debt		Total	Debt		Total	Debt		Total	Debt		Total	Debt		Total
	M&O	Service		M&O	Service		M&O	Service		M&O	Service		M&O	Service		M&O	Service		M&O	Service		M&O	Service		M&O	Service		M&O	Service	
CAMERON COUNTY	0.381153	0.055740	0.436893	0.360875	0.056018	0.416893	0.357829	0.052974	0.410803	0.356401	0.051342	0.407743	0.348885	0.050406	0.399291	0.344583	0.039708	0.384291	0.345075	0.039216	0.384291	0.343790	0.040501	0.384291	0.326802	0.037489	0.364291	0.363191		
CITY OF BROWNSVILLE	0.445431	0.255182	0.700613	0.446046	0.254567	0.700613	0.449615	0.250998	0.700613	0.449303	0.251310	0.700613	0.459744	0.240869	0.700613	0.466677	0.233936	0.700613	0.466677	0.233936	0.700613	0.449285	0.251328	0.700613	0.387301	0.270255	0.657556	0.654189		
TOWN OF BAYVIEW	0.250000	0.000000	0.250000	0.250000	0.000000	0.250000	0.250000	0.000000	0.250000	0.250000	0.000000	0.250000	0.250000	0.000000	0.250000	0.250000	0.000000	0.250000	0.250000	0.000000	0.250000	0.250000	0.000000	0.250000	0.250000	0.000000	0.250000	0.250000		
CITY OF COMBES	0.439929	0.360071	0.800000	0.438828	0.333098	0.771926	0.438828	0.333098	0.771926	0.425177	0.374767	0.799944	0.612483	0.198616	0.811099	0.612483	0.198616	0.811099	0.612483	0.198616	0.811099	0.629420	0.000000	0.629420	0.562103	0.000000	0.562103	0.530000		
CITY OF HARLINGEN	0.518100	0.111900	0.630000	0.460827	0.128000	0.588827	0.456327	0.132500	0.588827	0.460327	0.128500	0.588827	0.450901	0.137926	0.588827	0.449723	0.139104	0.588827	0.449723	0.139104	0.588827	0.451862	0.000000	0.451862	0.434634	0.154193	0.588827	0.588827		
TOWN OF INDIAN LAKE	0.765000	0.000000	0.765000	0.775000	0.000000	0.775000	0.775000	0.000000	0.775000	0.784482	0.000000	0.784482	0.800000	0.000000	0.800000	0.800000	0.000000	0.800000	0.800000	0.000000	0.800000	0.753037	0.000000	0.753037	0.916100	0.000000	0.916100	0.916000		
CITY OF LA PERIA	0.209822	0.550178	0.760000	0.211291	0.548709	0.760000	0.207454	0.552546	0.760000	0.187800	0.572200	0.760000	0.246155	0.467432	0.713587	0.283204	0.426113	0.709317	0.283204	0.426113	0.709317	0.333900	0.366100	0.700000	0.342500	0.357500	0.700000	0.700000		
CITY OF LOS INDIOS	0.487570	0.000000	0.487570	0.468600	0.000000	0.468600	0.468600	0.000000	0.468600	0.432362	0.000000	0.432362	0.432362	0.000000	0.432362	0.450000	0.000000	0.450000	0.450000	0.000000	0.450000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
CITY OF LOS FRESNOS	0.515700	0.199300	0.715000	0.561900	0.153100	0.715000	0.620491	0.094509	0.715000	0.629058	0.085942	0.715000	0.617688	0.097312	0.715000	0.591360	0.123640	0.715000	0.591360	0.123640	0.715000	0.586563	0.128437	0.715000	0.618673	0.096327	0.715000	0.715000		
TOWN OF LAGUNA VISTA	0.321574	0.032550	0.354124	0.319624	0.034500	0.354124	0.319624	0.034500	0.354124	0.306124	0.038000	0.344124	0.302065	0.035225	0.337290	0.301023	0.038077	0.339100	0.301023	0.038077	0.339100	0.293200	0.045900	0.339100	0.293200	0.000000	0.293200	0.293200		
CITY OF PORT ISABEL	0.626327	0.075469	0.701796	0.626327	0.000000	0.626327	0.626327	0.000000	0.626327	0.626327	0.000000	0.626327	0.626327	0.000000	0.626327	0.626327	0.000000	0.626327	0.626327	0.000000	0.626327	0.626327	0.000000	0.626327	0.626327	0.000000	0.626327	0.626327		
CITY OF PRIMERA	0.638921	0.111079	0.750000	0.622767	0.127233	0.750000	0.551265	0.138755	0.690020	0.557806	0.132214	0.690020	0.551769	0.137838	0.689607	0.535719	0.158905	0.694624	0.535719	0.158905	0.694624	0.539375	0.163612	0.702987	0.577602	0.079733	0.657335	0.657335		
CITY OF PALM VALLEY	0.515463	0.000000	0.515463	0.515463	0.000000	0.515463	0.481118	0.000000	0.481118	0.452541	0.000000	0.452541	0.452541	0.000000	0.452541	0.422541	0.000000	0.422541	0.422541	0.000000	0.422541	0.422541	0.000000	0.422541	0.422541	0.000000	0.422541	0.422541		
CITY OF RIO HONDO	0.600000	0.259757	0.859757	0.619992	0.239765	0.859757	0.620600	0.240000	0.860600	0.620600	0.240000	0.860600	0.860600	0.000000	0.860600	0.860600	0.000000	0.860600	0.860600	0.000000	0.860600	0.860600	0.000000	0.860600	0.860600	0.000000	0.860600	0.818200		
TOWN OF RANCHO VIEJO	0.361200	0.088800	0.450000	0.358909	0.091091	0.450000	0.356876	0.093124	0.450000	0.354673	0.095327	0.450000	0.399374	0.020532	0.419906	0.374275	0.017659	0.391934	0.374275	0.017659	0.391934	0.365463	0.026471	0.391934	0.338195	0.028542	0.366737	0.367000		
CITY OF SAN BENITO	0.656844	0.071281	0.728125	0.656844	0.071281	0.728125	0.656844	0.071281	0.728125	0.656844	0.071281	0.728125	0.656844	0.071281	0.728125	0.656844	0.071281	0.728125	0.656844	0.071281	0.728125	0.677775	0.050350	0.728125	0.587981	0.100148	0.688125	0.688125		
CITY OF SANTA ROSA	0.750000	0.000000	0.750000	0.720000	0.000000	0.720000	0.720000	0.000000	0.720000	0.650000	0.000000	0.650000	0.575830	0.000000	0.575830	0.569529	0.000000	0.569529	0.569529	0.000000	0.569529	0.571975	0.000000	0.571975	0.530000	0.000000	0.530000	0.500410		
CITY OF SOUTH PADRE ISLAND	0.252024	0.063616	0.315640	0.250245	0.063995	0.315640	0.249640	0.066600	0.315640	0.239110	0.066530	0.305640	0.235468	0.027286	0.262754	0.227828	0.026556	0.254384	0.227828	0.026556	0.254384	0.223631	0.029070	0.252701	0.220310	0.025300	0.245610	0.245610		
BROWNSVILLE I.S.D	1.057000	0.129706	1.186706	1.152500	0.112500	1.265000	1.152500	0.112500	1.265000	1.152500	0.000000	1.152500	1.040000	0.105666	1.145666	1.040000	0.102155	1.142155	1.040000	0.102155	1.142155	1.019100	0.073200	1.092300	1.019100	0.073200	1.092300	1.092300		
HARLINGEN C.I.S.D	1.068400	0.148000	1.216400	1.170000	0.148000	1.318000	1.170000	0.148000	1.318000	1.170000	0.148000	1.318000	1.040000	0.178000	1.218000	1.040000	0.178000	1.218000	1.040000	0.178000	1.218000	1.040000	0.178000	1.218000	1.040000	0.178000	1.219000	1.125000		
LA PERIA I.S.D	1.068350	0.186000	1.254350	1.170000	0.129100	1.299100	1.170000	0.129100	1.299100	1.170000	0.129100	1.299100	1.170000	0.129100	1.299100	1.170000	0.129100	1.299100	1.170000	0.129100	1.299100	1.040000	0.266000	1.300000	1.040000	0.296000	1.336000	1.336000		
LOS FRESNOS C.I.S.D	1.068350	0.119820	1.188170	1.170000	0.020000	1.190000	1.170000	0.020000	1.190000	1.170000	0.020000	1.190000	1.170000	0.020000	1.190000	1.170000	0.020000	1.190000	1.170000	0.020000	1.190000	1.170000	0.020000	1.190000	1.170000	0.020000	1.190000	1.200000		
LYFORD C.I.S.D.	1.068400	0.160000	1.228400	1.170000	0.150000	1.320000	1.170000	0.140000	1.310000	1.170000	0.150000	1.320000	1.170000	0.110000	1.280000	1.170000	0.050000	1.220000	1.170000	0.050000	1.220000	1.170000	0.160000	1.330000	1.170000	0.160000	1.330000	1.200000		
POINT ISABEL I.S.D	0.970000	0.051900	1.021900	1.040050	0.040607	1.080657	1.039983	0.041651	1.081634	1.004015	0.077619	1.081634	0.980643	0.100991	1.081634	0.980820	0.100814	1.081634	0.980820	0.100814	1.081634	0.981190	0.100450	1.081640	0.967254	0.114380	1.081634	1.061634		
RIO HONDO I.S.D	1.068300	0.329100	1.397400	1.170000	0.309100	1.479100	1.170000	0.309100	1.479100	1.170000	0.309100	1.479100	1.170000	0.199100	1.369100	1.170000	0.139100	1.309100	1.170000	0.139100	1.309100	1.170000	0.139100	1.309100	1.170000	0.119100	1.289100	1.289100		
SAN BENITO I.S.D	1.060000	0.244900	1.304900	1.170000	0.134900	1.304900	1.170000	0.134900	1.304900	1.170000	0.134900	1.304900	1.170000	0.134900	1.304900	1.170000	0.134900	1.304900	1.170000	0.134900	1.304900	1.170000	0.134900	1.304900	1.170000	0.134900	1.304900	1.254941		
SANTA MARIA I.S.D	1.068350	0.415000	1.483350	1.170000	0.410000	1.580000	1.170000	0.410000	1.580000	1.170000	0.310000	1.480000	1.																	

**CAMERON COUNTY, TEXAS
COMPUTATION OF DIRECT AND ESTIMATED OVERLAPPING DEBT
SEPTEMBER 30, 2019**

GOVERNMENTAL UNITS	NET BONDED DEBT	PERCENT APPLICABLE TO COUNTY	COUNTY'S SHARE OF NET DEBT	PER CAPITA DEBT
Cameron County	\$ 149,565,000	100%	\$ 149,565,000	\$ 368.19
Total	149,565,000		149,565,000	368.19
Cities or Townships:				
Brownsville	155,525,000	100%	155,525,000	382.86
Harlingen	41,055,000	100%	41,055,000	101.07
All others	78,538,140	100%	78,538,140	193.34
School Districts:				
Brownsville	141,055,000	100%	141,055,000	347.24
Harlingen	123,090,000	100%	123,090,000	303.01
Texas Southmost College	38,900,000	100%	38,900,000	95.76
All others	206,033,991	100%	206,033,991	507.20
Water Districts	13,495,000	100%	13,495,000	33.22
Municipal Utility District	16,616,000	100%	16,616,000	40.90
Drainage Districts	-	100%	-	-
Navigation Districts	2,105,000	100%	2,105,000	5.18
Total	816,413,131		816,413,131	2,009.78
TOTAL	\$ 965,978,131		\$ 965,978,131	\$ 2,377.97

Note: Overlapping governments are those that coincide with the geographic boundries of Cameron County. All listed entities lie 100% within the boundaries of Cameron County. Per capita debt is equal to debt divided by current population of 406,220.
Source:The Municipal Advisory Council of Texas.

**CAMERON COUNTY, TEXAS
TEN PRINCIPAL EMPLOYERS**

NO.	EMPLOYER	TYPE OF ACTIVITY	2019 Estimated No. of Employees	% of Total Cameron County Employment	2010 Estimated No. of Employees
1	Brownsville ISD	Education	6,842	25.96%	7,434
2	Valley Baptist Medical Center	Health Care	4,061	15.41%	2,647
3	Harlingen CISD	Education	3,331	12.64%	2,848
4	Southwest Key	Service	3,142	11.92%	-
5	H-E-B Grocery	Retail	1,932	7.33%	-
6	Cameron County	Government	1,843	6.99%	2,076
7	San Benito CISD	Education	1,634	6.20%	1,638
8	City of Brownsville	Government	1,237	4.69%	1,178
9	Schlitterbahn Beach Waterpark	Water Park/Resort	1,211	4.60%	0
10	Wal-Mart Associates Inc.	Retail	1,118	4.24%	1,174

Sources: City of Brownsville, Harlingen Economic Development Corporation, City of San Benito, City of Port Isabel, Greater Brownsville.

**CAMERON COUNTY, TEXAS
TEN PRINCIPAL TAXPAYERS
FISCAL YEAR 2019 AND 2010**

NO.	TAXPAYER	TYPE OF ACTIVITY	FISCAL YEAR 2019 ASSESSED VALUE	PERCENTAGE OF ASSESSED VALUATION	FISCAL YEAR 2010 ASSESSED VALUE	PERCENTAGE OF ASSESSED VALUATION
1	AEP Texas Central Co.	Electrical utility	\$ 291,551,593	1.59%	111,123,891	0.73%
3	Valley Crossing Pipeline LLC	Transportation Services	182,572,520	1.00%	-	0.00%
2	San Roman Wind I LLC	Wind Farm	122,312,910	0.67%	-	0.00%
6	Sharyland Utilities LP	Electric Transmission Utility	97,934,250	0.53%	-	0.00%
5	Union Pacific RR	Rail Road	69,090,761	0.38%	28,147,250	0.18%
4	VHS Harlingen Hospital Company	Healthcare	67,323,693	0.37%	-	0.00%
8	CBL SM Brownsville, LLC	Retail Mall	49,578,482	0.27%	38,869,962	0.26%
7	Los Vientos Windpower LLC	Electrical utility	45,382,140	0.25%	-	0.00%
9	7-Eleven Inc	Retail	35,460,635	0.19%	-	0.00%
10	H E Butt Grocery Co.	Retail	34,930,625	0.19%	-	0.00%
	TOTAL ASSESSED VALUATION		\$ 996,137,609	5.43%	\$ 178,141,103	1.17%

* Due to mergers, closing of plants and diversification of companies the current top ten taxpayers were not always listed in the top ten and therefore the data was not available in prior years.

CAMERON COUNTY, TEXAS
COMPUTATION OF LEGAL DEBT MARGIN
SEPTEMBER 30, 2019

Assessed value of real property		<u>\$ 21,950,659,441</u>
Debt limit - 25% of assessed value of real property (Article 3, Section 52, Constitution State of Texas)		5,487,664,860
Amount of debt applicable to debt limit:		
Total Bonded Debt	\$ 165,933,258	
Less: Unlimited Tax Bonds	-	
Less: Self-Supporting Debt	34,510,527	
Less: Enterprise fund Debt Service assets	5,999,138	
Less: Debt Service Funds' assets	<u>6,658,234</u>	<u>118,765,359</u>
LEGAL DEBT MARGIN		<u>\$ 5,368,899,501</u>

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES
FOR GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES (1)
LAST TEN FISCAL YEARS

FISCAL YEAR	TOTAL DEBT SERVICE	TOTAL GENERAL EXPENDITURES	RATIO OF DEBT SERVICE TO TOTAL GENERAL EXPENDITURES
2010	10,024,515	135,725,356	7.39%
2011	9,082,576	131,216,864	6.92%
2012	7,008,809	129,167,076	5.43%
2013	7,359,485	120,372,264	6.11%
2014	7,533,445	117,075,170	6.43%
2015	9,422,211	124,983,691	7.54%
2016	8,680,018	143,781,815	6.04%
2017	10,466,075	154,020,376	6.80%
2018	11,611,671	168,912,461	6.87%
2019	12,369,752	150,696,677	8.21%

(1) Includes General, Special Revenue and Debt Service Funds

CAMERON COUNTY, TEXAS
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

FISCAL YEAR ENDING	GOVERNMENT ACTIVITIES		BUSINESS-TYPE ACTIVITIES		CAPITAL LEASES	TOTAL PRIMARY GOVERNMENT	Percentage of Personal Income	PER CAPITA
	GENERAL OBLIGATION BONDS	CERTIFICATES OF OBLIGATION	REVENUE BONDS	CERTIFICATES OF OBLIGATION				
2010	4,510,000	58,895,000	8,700,000		4,914,668	77,019,668	0.024%	189.60
2011	3,640,000	54,880,574	7,160,000	24,499,427	4,346,943	94,526,944	0.020%	232.70
2012	3,485,000	53,397,506	6,340,000	22,897,494	7,930,074	94,050,074	0.025%	231.52
2013	3,320,000	50,585,206	5,485,000	19,710,451	5,783,073	84,883,730	0.027%	204.26
2014	3,150,000	63,912,294	4,595,000	20,397,707	5,648,667	97,703,668	0.025%	234.14
2015	3,150,000	61,726,796	4,595,000	19,283,205	5,636,030	94,391,031	0.027%	224.53
2016	235,000	73,721,814	2,690,000	39,278,186	6,524,553	122,449,553	0.022%	290.06
2017	120,000	68,810,895	1,675,000	37,839,105	5,646,745	114,091,745	0.024%	270.27
2018	-	90,285,585	615,000	36,384,415	6,974,580	134,259,580	0.020%	316.86
2019	-	124,569,473	-	34,510,527	6,853,258	165,933,258	0.017%	391.44

RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

FISCAL YEAR	GENERAL OBLIGATION BONDS(1)	Less: Amounts Available in Debt Service Funds(2)	TOTAL	Percentage of Actual Taxable Value of Property	Per Capita
2010	63,405,000	4,919,628	58,485,372	0.3841%	143.97
2011	83,020,001	4,933,058	78,086,943	0.5054%	192.23
2012	79,780,000	4,919,628	74,860,372	0.4814%	184.29
2013	73,615,657	4,850,356	68,765,301	0.4298%	165.48
2014	87,460,001	4,836,210	82,623,791	0.5016%	198.00
2015	81,320,000	4,907,051	76,412,949	0.4613%	181.77
2016	113,235,000	6,126,986	107,108,014	0.6389%	253.72
2017	106,770,000	6,306,834	100,463,166	0.5778%	237.99
2018	126,670,000	6,302,722	120,367,278	0.6686%	284.07
2019	159,080,000	6,658,234	152,421,766	0.8310%	359.56

(1) This is general bonded debt of both governmental and business-type activities, net of original issuance discounts and premiums

(2) This is the amount restricted for debt service payments

CAMERON COUNTY, TEXAS
REVENUE BOND COVERAGE
LAST TEN FISCAL YEARS

PARK SYSTEM

FISCAL YEAR	OPERATING AND NON- OPERATING REVENUE	(1) DIRECT OPERATING EXPENSES	NET REVENUE AVAILABLE FOR DEBT SERVICE	DEBT SERVICE REQUIREMENTS			COVERAGE
				PRINCIPAL	INTEREST	TOTAL	
2010	4,391,898	3,601,358	790,540	395,000	339,681	734,681	1.08
2011	6,339,135	3,741,727	2,597,408	415,000	320,132	735,132	3.53
2012	6,806,053	4,134,116	2,671,937	335,000	390,222	725,222	3.68
2013	6,833,273	4,827,527	2,005,746	362,076	368,172	730,248	2.75
2014	7,414,947	5,170,064	2,244,883	437,549	351,925	789,474	2.84
2015	7,528,434	5,808,276	1,720,158	510,721	208,959	719,680	2.39
2016	8,829,880	6,325,825	2,504,055	495,837	337,085	832,922	3.01
2017	9,393,708	6,129,055	3,264,653	633,640	1,124,592	1,758,232	1.86
2018	9,171,559	5,891,968	3,279,591	668,865	1,194,233	1,863,098	1.76
2019	9,085,174	5,847,568	3,237,606	1,209,552	1,162,980	2,372,532	1.36

INTERNATIONAL TOLL BRIDGE SYSTEM

FISCAL YEAR	OPERATING AND NON- OPERATING REVENUE	(1) DIRECT OPERATING EXPENSES	NET REVENUE AVAILABLE FOR DEBT SERVICE	DEBT SERVICE REQUIREMENTS			COVERAGE
				PRINCIPAL	INTEREST	TOTAL	
2010	14,418,612	4,700,937	9,717,675	1,818,109	1,387,914	3,206,023	3.03
2011	17,691,103	3,853,478	13,837,625	1,325,949	1,699,970	3,025,919	4.57
2012	15,689,701	3,533,203	12,156,498	2,177,750	1,388,880	3,566,630	3.41
2013	15,234,660	3,771,545	11,463,115	1,825,624	1,062,473	2,888,097	3.97
2014	16,062,979	3,554,233	12,508,746	1,645,392	833,155	2,478,547	5.05
2015	16,389,519	3,930,168	12,459,351	1,573,782	600,022	2,173,804	5.73
2016	18,381,954	4,190,452	14,191,502	1,604,382	643,040	2,247,422	6.31
2017	19,576,693	4,423,188	15,153,505	1,820,441	569,261	2,389,702	6.34
2018	19,894,031	4,530,541	15,363,490	1,845,824	489,489	2,335,313	6.58
2019	20,456,968	4,940,902	15,516,066	1,279,336	419,830	1,699,166	9.13

(1) The operating expenses' figure does not include depreciation.

CAMERON COUNTY, TEXAS
DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

<u>FISCAL YEAR</u>	<u>(1) POPULATION</u>	<u>(1) PER CAPITA INCOME</u>	<u>(1) MEDIAN AGE</u>	<u>(3) SCHOOL ENROLLMENT</u>	<u>(4) UNEMPLOYMENT RATE</u>	<u>(5) PERSONAL INCOME</u>
2010	406,220	13,474	29.1	101,832	11.1%	18,550
2011	406,220	13,474	29.1	101,832	11.9%	18,550
2012	406,220	14,183	30.6	101,477	10.2%	23,236
2013	415,557	14,405	30.6	103,585	10.5%	23,236
2014	417,296	14,405	30.6	103,585	8.5%	24,802
2015	420,392	14,898	31	103,585	6.9%	25,211
2016	422,156	15,105	31.2	101,992	6.9%	26,826
2017	422,135	15,457	31.3	100,731	6.4%	27,055
2018	423,725	15,457	31.3	99,090	6.9%	27,055
2019	423,908	16,587	31.4	97,701	6.2%	28,756

- (1) U. S. Census
(2) Federal Deposit Insurance Corporation
(3) Region One Education Service Center
(4) U.S. Department of Labor - Bureau of Labor Statistics
(5) U.S. Department of Commerce -Bureau of Economic Analysis

CONSTRUCTION, BANK DEPOSITS AND PROPERTY VALUE
LAST TEN FISCAL YEARS

<u>FISCAL YEAR</u>	<u>(6) VALUE OF CONSTRUCTION</u>	<u>(2) BANK DEPOSITS IN THOUSANDS</u>	<u>(6) TAXABLE PROPERTY VALUE</u>
2010	268,935,173	41,695,980	15,656,732,850
2011	290,734,838	41,695,980	15,798,895,960
2012	290,066,497	42,940,000	16,237,631,953
2013	262,557,326	41,134,310	16,471,513,829
2014	274,053,597	41,500,720	16,563,906,211
2015	287,115,979	42,820,100	16,763,486,690
2016	278,990,784	44,296,490	17,676,273,532
2017	276,219,894	41,582,890	18,311,548,461

CAMERON COUNTY, TEXAS
Full-time Equivalent County Government Employees by Function
Last Ten Years

Category	FY 18-19	FY 17-18	FY 16-17	FY 15-16	FY 14-15	FY 13-14	FY 12-13	FY 11-12	FY 11-12	FY 10-11
COUNTY GOVERNMENT	1,843.0	1,828.0	1,702.0	1,694.0	1,678.0	1,673.0	1,649.0	1,635.0	1,632.0	1,572.0
General government	250.0	244.0	217.0	215.0	210.0	210.0	209.0	207.0	203.0	202.0
General administration	81.0	81.0	71.0	72.0	71.0	71.0	70.0	70.0	70.0	70.0
Financial Administration	29.0	27.0	26.0	26.0	25.0	25.0	25.0	23.0	22.0	21.0
Tax Administration	77.0	75.0	69.0	67.0	67.0	67.0	67.0	67.0	64.0	64.0
Facilities Management	50.0	50.0	43.0	42.0	39.0	39.0	39.0	39.0	39.0	39.0
Election Administration	13.0	11.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0
Justice System	489.0	486.0	435.0	431.0	427.0	425.0	422.0	418.0	437.0	437.0
Criminal Justice	312.0	309.0	274.0	270.0	267.0	267.0	264.0	260.0	275.0	275.0
Civil Justice	1.0	1.0	4.0	4.0	4.0	4.0	4.0	4.0	8.0	8.0
Juvenile Services	176.0	176.0	157.0	157.0	156.0	154.0	154.0	154.0	154.0	154.0
Public Safety	247.0	245.0	209.0	208.0	206.0	203.0	200.0	204.0	183.0	183.0
Law Enforcement	235.0	234.0	197.0	196.0	194.0	191.0	188.0	194.0	173.0	173.0
Emergency Management	12.0	11.0	12.0	12.0	12.0	12.0	12.0	10.0	10.0	10.0
Corrections & Rehabilitation	372.0	371.0	365.0	365.0	365.0	365.0	348.0	348.0	348.0	289.0
Housing & Booking	372.0	371.0	365.0	365.0	365.0	365.0	348.0	348.0	348.0	289.0
Health & Human Services	180.0	179.0	182.0	181.0	181.0	181.0	181.0	181.0	181.0	181.0
Health Care	180.0	179.0	182.0	181.0	181.0	181.0	181.0	181.0	181.0	181.0
Community & Economic Development	86.0	86.0	78.0	79.0	76.0	76.0	76.0	64.0	64.0	64.0
Economic Development	-	-	-	-	-	-	-	-	-	-
Housing & Urban Development	6.0	6.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Parks & Recreation	71.0	71.0	66.0	67.0	64.0	64.0	64.0	52.0	52.0	52.0
Libraries	2	2	-	-	-	-	-	-	-	-
Culture & Education	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Infrastructure & Environmental Services	219.0	217.0	216.0	215.0	213.0	213.0	213.0	213.0	216.0	216.0
Roads, Bridges & Toll Facilities	194.0	193.0	193.0	192.0	190.0	190.0	190.0	190.0	190.0	190.0
Public Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Drainage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Development & Regulation	25.0	24.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0

The County Clerk's Department has a component of Judicial function and general government function relating to its record keeping and vital statistics duties.

CAMERON COUNTY, TEXAS
OPERATING INDICATORS

COUNTY GOVERNMENT

Function	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014	FY 2013	FY 2012	FY 2011	FY 2010
General Government										
Financial Administration										
County Auditor										
# Payroll Checks Written	2,699	3,181	2,556	3,320	2,648	3,098	2,793	2,823	5,521	19,066
# of Direct Deposits	50,312	50,803	50,616	50,093	49,331	48,981	48,336	28,827	47,643	32,028
# of A/P Checks Written	17,923	17,560	17,738	17,284	17,715	16,054	16,987	17,996	17,595	15,817
County Treasurer										
# of Receipts Issued	6,369	6,729	7,031	7,131	6,800	6,367	21,242	23,244	6,244	6,407
Tax Administration										
Tax Assessor Collector										
# of Vehicles Registered	323,110	317,364	306,178	301,047	299,148	298,151	283,548	280,689	287,795	267,139
# of Tax Accounts	212,692	210,067	208,562	207,484	210,015	208,993	207,002	204,773	204,773	204,836
Elections Administration										
Elections Department										
# of new voters registered	12,541	13,774	10,708	15,687	6,770	10,085	7,257	7,257	7,257	8,101
Criminal Justice										
County Court at Law (All Courts)										
Civil Cases Filed	2,091	1,597	1,377	1,253	1,313	1,399	1,662	1,663	1,542	1,246
Criminal Cases Filed	4,536	4,807	4,931	6,162	7,175	6,947	9,375	9,375	7,087	7,823
Total Disposed Cases	6,795	7,782	6,308	7,415	8,488	8,346	11,037	11,008	8,629	9,069
District Courts (All Courts)										
Civil Cases Filed	11,020	10,716	10,221	10,460	9,922	10,245	11,631	9,657	11,994	9,618
Criminal Cases Filed	3,187	3,448	3,659	3,557	3,794	4,486	4,378	3,364	4,347	3,623
Juvenile Cases Filed	526	608	663	847	611	551	11,109	11,109	471	550
Total Disposed Cases	12,761	13,130	14,543	14,864	14,327	15,282	27,118	24,130	16,812	13,791
District Clerk										
# of Passport Applications	4,117	3,106	2,570	1,546	1,254	1,807	1,574	1,574	1,574	5,471
County Clerk										
Marriage Licenses	2,699	4,961	5,524	3,139	2,947	2,780	2,786	2,786	2,786	2,444
Birth Certificates	1,617	1,318	1,506	1,604	1,462	1,477	1,729	1,729	1,729	131
Real Property Filings	41,428	14,736	-	-	-	-	-	-	-	-
Justice of the Peace (All Precincts)										
Civil Cases Filed	10,847	8,290	6,957	5,310	5,005	3,565	7,610	4,889	7,990	-
Civil Cases Disposed	9,867	6,929	4,921	4,553	3,926	3,980	7,376	5,331	4,271	-
Criminal Cases Filed	68,050	66,909	53,451	36,514	31,321	39,587	79,963	49,450	42,356	-
Criminal Cases Disposed	75,364	71,668	42,528	41,630	29,725	31,865	60,888	39,525	28,391	-
Corrections & Rehabilitation										
Jail capacity	1,746	1,554	1,746	1,746	1,746	1,746	1,746	1,746	1,746	1,746
Health & Human Services										
# of Immunizations applied	18,624	16,631	16,849	17,751	15,069	17,848	23,374	26,320	32,836	42,242
GIS										
New address applications	941	1,081	906	725	706	922	778	1,053	902	966
Planning and Inspection										
# of Building Permit Issued	1,837	2,178	1,770	1,506	1,414	1,379	1,853	1,485	1,523	1,469
# of Inspections	13,989	9,125	8,134	7,371	6,282	7,331	6,436	6,267	6,222	6,314

Source: Cameron County Departments

CAMERON COUNTY, TEXAS
CAPITAL ASSETS STATISTICS BY FUNCTION

COUNTY GOVERNMENT

Function	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014	FY 2013	FY 2012	FY 2011	FY 2010
General Government										
General Administration										
Buildings	12	12	11	10	10	10	7	7	7	7
Vehicles	52	47	47	50	48	44	44	44	44	44
Justice System										
Buildings	2	2	2	3	3	3	3	3	3	3
Vehicles	63	62	58	56	44	39	39	39	39	39
Juvenile Services										
Buildings	2	3	3	3	3	3	1	1	1	1
Public Safety										
Buildings	9	9	9	9	9	9	9	9	9	9
Vehicles	246	246	234	224	218	204	204	204	204	204
Corrections & Rehabilitation										
Buildings	8	8	8	8	8	7	7	7	7	7
Vehicles	28	28	29	27	41	46	46	46	46	46
Health & Human Services										
Buildings	7	7	7	7	7	7	7	7	7	7
Parks & Recreation										
Buildings	51	50	50	50	50	50	50	50	50	50
Vehicles	51	51	51	51	27	29	29	29	29	29
Culture and Education										
Buildings	9	9	9	9	9	9	9	9	9	9
Vehicles	3	3	3	3	3	-	-	-	-	-
Infrastructure & Environmental										
Buildings	9	9	9	9	9	9	9	9	9	9
Vehicles	118	118	121	121	134	125	125	125	125	125
Number of Bridges	3	3	3	3	3	3	3	3	3	3
Miles of County Maintained Roads	755	755	754	793	793	793	793	830	830	830

Source: Cameron County Departments

SINGLE AUDIT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND
SCHEDULE OF EXPENDITURES OF STATE AWARDS

**INDEPENDENT AUDITORS' REPORT ON
INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

The Honorable County Judge
and Commissioners' Court
Cameron County, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cameron County, Texas (the "County"), as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 20, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Burton, McCumber & Longoria LLP

Brownsville, Texas
March 20, 2020

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE AND THE STATE OF
TEXAS SINGLE AUDIT CIRCULAR**

The Honorable County Judge
and Commissioners' Court
Cameron County, Texas

Report on Compliance for Each Major Federal Program

We have audited Cameron County, Texas (the "County") compliance with the types of compliance requirements described in the OMB Compliance Supplement and the State of Texas Single Audit Circular that could have a direct and material effect on each of the County's major federal or state programs for the year ended September 30, 2019. The County's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the audit requirements of the Texas Single Audit Circular, those standards, the Uniform Guidance and the State of Texas Single Audit Circular require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal and State Programs

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal or state programs for the year ended September 30, 2019.

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and the State of Texas Single Audit Circular, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the State of Texas Single Audit Circular. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Burton, McCumber, & Longoria LLP". The signature is written in a cursive, flowing style.

Brownsville, Texas
March 20, 2020

CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2019

Federal Grantor / Passed Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Program or Award Amount	Grantee Program or Award Amount	Accrued or (Deferred) Revenue 9/30/2018	Federal Receipts/ Revenue Realized	Program Revenues	Grantee Contri- butions	Federal Disburse- ments/ Expen- ditures	Grantee Disburse- ments/ Expen- ditures	Reimburse and/or Due to Other Govern- ments	Increase (Decrease) In Fund Balance	Accrued or (Deferred) Revenue 9/30/2019
<u>U.S. Department of Agriculture:</u>													
<u>Food and Nutrition Service</u>													
<u>Passed Through Texas Health and Human Services Commission</u>													
Extra NTE funding	10.557	2017-049826-001A	466,718		85,591	85,591	-	-	-	-	-	-	-
WIC Special Supplemental Nutrition Program for Women Infants amd Children	10.557	2017-049826-001A	4,030,847		961,969	961,969	-	-	-	-	-	-	-
WIC Special Supplemental Nutrition Program for Women Infants amd Children	10.557	2017-049826-001A	9,300		7,349	7,349	-	-	-	-	-	-	-
Extra Additional Funding	10.557	2017-049826-001A			52,361	52,361	-	-	-	-	-	-	-
WIC Special Supplemental Nutrition Program for Women Infants amd Children	10.557	2017-049826-001A	330,096		88,449	88,449	-	-	-	-	-	-	-
WIC Special Supplemental Nutrition Program for Women Infants amd Children	10.557	2017-049826-001A	40,000		24,564	24,564	-	-	-	-	-	-	-
WIC Special Supplemental Nutrition Program for Women Infants amd Children	10.557	2017-049826-001A	13,600		8,352	8,352	-	-	-	-	-	-	-
WIC Special Supplemental Nutrition Program for Women Infants amd Children	10.557	2017-049826-001A	39,894		6,094	6,094	-	-	-	-	-	-	-
Dietetic Internship	10.557	2017-049826-001	32,551		998		-	-	1,497	-	-	-	499
WIC Funding	10.557	2017-049826-001	4,183,362		-	2,603,698	-	-	3,602,535	-	-	-	998,837
Lactation	10.557	2017-049826-001	10,800		-	7,602	-	-	13,097	-	-	-	5,495
Extra Funding Breastfeeding Friendly	10.557	2017-049826-001B	8,000		-	-	-	-	8,000	-	-	-	8,000
Peer Counselor	10.557	2017-049826-001	348,096		-	248,255	-	-	321,460	-	-	-	73,205
Registered Dietitian	10.557	2017-049826-001	48,795		-	43,689	-	-	49,255	-	-	-	5,566
Xtra Fdg/Summer Food Program	10.557	2017-049826-001	18,063		-	10,566	-	-	17,888	-	-	-	7,322
Extra Funding/TXIN	10.557	2017-049826-001	72,600		-	41,092	-	-	54,812	-	-	-	13,720
Total U.S. Department of Agriculture					<u>1,234,729</u>	<u>4,190,629</u>	<u>-</u>	<u>-</u>	<u>4,068,544</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,112,644</u>
<u>U.S. Department of Housing & Urban Development/</u>													
<u>Texas Department of Agriculture</u>													
TXCDBG TDA-CEDAP	14.228	7216135	1,000,000		1,255	262,150	-	-	265,806	-	-	-	4,911
TXCDBG TDA-CDF	14.228	7217050	275,000	198,100	5,510	301,814	-	-	426,809	-	-	-	130,505
TXCDBG TDA Coronado Sewer Imp.	14.228	7218005	500,000	297,054	<u>1,860</u>	<u>185,000</u>	<u>-</u>	<u>-</u>	<u>281,893</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>98,753</u>
Total CDCB-Entitlement Grants Cluster					<u>8,625</u>	<u>748,964</u>	<u>-</u>	<u>-</u>	<u>974,508</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>234,169</u>
<u>U.S. Department of Housing & Urban Development</u>													
<u>Pass Through Texas General Land Office</u>													
Community Development Block Grant Program AND Non-Entitlement Grants in Hawaii	14.228	7217003	1,000,000	-	8,092	222,879	-	-	228,154	-	-	-	13,367
Community Development Block Grant Program AND Non-Entitlement Grants in Hawaii	14.228	12-361-000-6127	7,623,901	-	<u>222,294</u>	<u>165,090</u>	<u>-</u>	<u>-</u>	<u>228,154</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,204</u>
Total CDCB					<u>230,386</u>	<u>387,969</u>	<u>-</u>	<u>-</u>	<u>228,154</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>70,571</u>
Total U.S. Department of Housing & Urban Development					<u>239,011</u>	<u>1,136,933</u>	<u>-</u>	<u>-</u>	<u>1,202,662</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>304,740</u>
<u>U.S. Department of Interior</u>													
<u>Fish and Wildlife Cluster</u>													
Sport Fish Restoration (Dingell-Johnson Sport Fish Restoration Program)	15.605	F16AF00477	666,405		<u>24,990</u>	<u>24,990</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fish and Wildlife Cluster					<u>24,990</u>	<u>24,990</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total U.S. Department of Interior					<u>24,990</u>	<u>24,990</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>U.S. Department of Justice</u>													
<u>Passed Through Drug Enforcement Agency</u>													
USMS/CCSO 2018	16.U01				713	-	-	713	-	-	-	-	-
HSI/CCDA FY18	16.U02				9,120	9,120	-	-	-	-	-	-	-
FBI/CCDA FY18	16.U02				1,622	1,622	-	-	-	-	-	-	-
OCDETF/CCDA FY18	16.U03				8,627	7,567	-	1,060	-	-	-	-	-
OCDETF/CCDA FY19					-	12,407	-	2,110	12,407	2,110	-	-	-
HSI/CCDA FY19	16.U03				-	4,111	-	2,678	6,789	-	-	-	-
DEA/CCDA FYE FY19					-	13,737	-	4,038	20,066	-	-	-	2,291
FBI/CCDA FY19					-	1,932	-	2,302	3,617	2,302	-	-	1,685
HIDTA - CC Per#3 FY19	16.U04				-	978	-	289	1,483	289	-	-	505
HIDTA Task Force - CCSO FY19	16.U04				-	1,839	-	1,217	1,839	1,217	-	-	-
DEA/CCDA FYE FY19					-	17,244	-	1,481	18,756	1,481	-	-	1,512
DEA/CCDA FYE FY18	16.U05				3,221	3,221	-	-	-	-	-	-	-
DEA/CCDA FYE FY18	16.U05				3,217	3,217	-	-	-	-	-	-	-
HSI/CONST#3 FY18	16.U05				818	818	-	-	-	-	-	-	-
CCSO /ICE	16.U06				<u>1,036</u>	<u>1,036</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
					<u>28,374</u>	<u>78,849</u>	<u>-</u>	<u>15,888</u>	<u>64,957</u>	<u>7,399</u>	<u>-</u>	<u>-</u>	<u>5,993</u>
<u>U.S. Department of Justice</u>													
<u>Office of Victims of Crime</u>													
Victims of Crime Act	16.575	1674114	457,807	114,452	63,259	64,772	-	-	1,513	-	-	-	-
Victims of Crime Act FY20	16.575	1674115	850,373	212,593	-	292,818	-	83,096	331,879	83,096	-	-	39,061
Victims of Crime Act	16.575	3347401	46,837	11,709	11,452	11,452	-	-	-	-	-	-	-
Victims of Crime Act	16.575	2015-VA-GX-0009	117,232	29,308	4,597	4,597	-	-	-	-	-	-	-
Victim Asst Families of Sexual Abuse/Assault	16.575	2018-V2-GX-0040	121,832	30,458	-	38,843	-	13,688	44,314	13,688	-	-	5,471
					<u>79,308</u>	<u>412,482</u>	<u>-</u>	<u>96,784</u>	<u>377,706</u>	<u>96,784</u>	<u>-</u>	<u>-</u>	<u>44,532</u>
<u>U.S. Department of Justice</u>													

CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2019

Federal Grantor / Passed Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Program or Award Amount	Grantee Program or Award Amount	Accrued or (Deferred) Revenue 9/30/2018	Federal Receipts/ Revenue Realized	Program Revenues	Grantee Contri- butions	Federal Disburse- ments/ Expen- ditures	Grantee Disburse- ments/ Expen- ditures	Reimburse and/or Due to Other Govern- ments	Increase (Decrease) In Fund Balance	Accrued or (Deferred) Revenue 9/30/2019
<u>Violence Against Women Office</u>													
Violence Against Women Formula Grant -Recovery Act Funding '20	16.588	1844914	266,222	108,738	-	-	-	4,512	11,047	4,512	-	-	11,047
Violence Against Women Formula Grant -Recovery Act Funding '19	16.588	1944913	174,998	71,478	10,903	157,419	-	62,903	154,003	62,903	-	-	7,487
Violence Against Women Formula Grant -Recovery Act Funding '18	16.588	1844912	242,204	130,418	42,881	42,881	-	-	-	-	-	-	-
					<u>53,784</u>	<u>200,300</u>	<u>-</u>	<u>67,415</u>	<u>165,050</u>	<u>67,415</u>	<u>-</u>	<u>-</u>	<u>18,534</u>
<u>U.S. Department of Justice</u>													
<u>Bureau of Justice Assistance</u>													
COPS Hiring Program	16.710	2017UMWX0162	689,440	229,813	89,256	247,023	-	72,033	216,099	72,033	-	-	58,332
COPS SVPP	16.71	2018SVWX0050	360,300	360,300	-	-	-	-	-	-	-	-	-
Purchase of Juvenile Justice Alternatives	16.738	1471320	42,078	-	-	36,869	-	-	42,078	-	-	-	5,209
Edward Byrne Memorial Justice Assistance Grant Program	16.738	3628501	47,069	-	-	12,840	-	-	17,613	-	-	-	4,773
2016 Edward Byrne Memorial JAG	16.738	2016-DJ-BX-0730	12,286	-	-	6,696	-	-	10,464	-	-	-	3,768
					<u>89,256</u>	<u>303,428</u>	<u>-</u>	<u>72,033</u>	<u>286,254</u>	<u>72,033</u>	<u>-</u>	<u>-</u>	<u>72,082</u>
<u>U.S. Department of Justice</u>													
<u>Bureau of Justice Assistance</u>													
Equitable Sharing Program-CCDA	16.922	TX031015A			(614,111)	105,743	-	-	116,523	-	-	-	(603,331)
Equitable Sharing Program-Constable Pct 5	16.922	TX0311900			(7,322)	8	-	-	-	-	-	-	(7,330)
Equitable Sharing Program- Sheriff	16.922	TX0310000			(12,913)	14	-	-	-	-	-	-	(12,927)
					<u>(634,346)</u>	<u>105,765</u>	<u>-</u>	<u>-</u>	<u>116,523</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(623,588)</u>
Total U.S. Department of Justice					<u>(383,624)</u>	<u>1,100,824</u>	<u>-</u>	<u>252,120</u>	<u>1,010,490</u>	<u>243,631</u>	<u>-</u>	<u>-</u>	<u>(482,447)</u>
<u>U.S. Department of Transportation</u>													
<u>Federal Highway Administration (FHWA)</u>													
<u>Highway Planning and Construction Cluster</u>													
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	0921-06-307	1,325,000	265,000	388,218	535,705	-	54,657	147,502	54,657	-	-	15
Total Highway Planning and Construction Cluster					<u>388,218</u>	<u>535,705</u>	<u>-</u>	<u>54,657</u>	<u>147,502</u>	<u>54,657</u>	<u>-</u>	<u>-</u>	<u>15</u>
Total U.S. Department of Transportation					<u>388,218</u>	<u>535,705</u>	<u>-</u>	<u>54,657</u>	<u>147,502</u>	<u>54,657</u>	<u>-</u>	<u>-</u>	<u>15</u>
<u>U.S. Department of Treasury</u>													
<u>Equitable Sharing Program</u>													
Equitable Sharing Program - DA	21.016	TX031015A			(80,658)	17,255	-	-	29,278	-	-	-	(68,635)
Equitable Sharing Program - Constable Pct 3	21.016	TX0311600			(24,301)	31,663	-	-	3,218	-	-	-	(52,746)
Equitable Sharing Program - Sheriff	21.016	TX0310000			(447,993)	341	-	-	328,753	-	-	-	(119,581)
					<u>(552,952)</u>	<u>49,259</u>	<u>-</u>	<u>-</u>	<u>361,249</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(240,962)</u>
Total U.S. Department of Treasury					<u>(552,952)</u>	<u>49,259</u>	<u>-</u>	<u>-</u>	<u>361,249</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(240,962)</u>
<u>U.S. General Services Administration</u>													
Donation of Federal Surplus Personal Property (Donation Program)	39.003				-	15,529	-	-	15,529	-	-	-	-
Total U.S. General Services Administration					<u>-</u>	<u>15,529</u>	<u>-</u>	<u>-</u>	<u>15,529</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>U.S. Department of Health and Human Services</u>													
<u>Pass through Texas Department of State Health Services</u>													
<u>2017 Hurricane PublicHealth CrisisResponse</u>	93.354	HHS000371500021	682,177		-	45,756	-	-	270,413	-	-	-	224,657
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	537-18-0342-00001	421,865		95,944	95,944	-	-	-	-	-	-	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	537-18-0342-00001	190,056		39,700	39,700	-	-	-	-	-	-	-
CPS/ZIKA ELC	93.323	537-18-0342-00001	555,173		52,059	344,825	-	-	350,472	-	-	-	57,706
CPS/ZIKA VC	93.323	537-18-0342-00001	111,869		7,468	7,468	-	-	-	-	-	-	-
CPS/ZIKA ZPR	93.323	537-18-0342-00001	99,890		10,741	12,347	-	-	32,177	-	-	-	30,571
Immunization Cooperative Agreements	93.268	537-18-0075-00001	347,500		70,342	70,342	-	-	-	-	-	-	-
Immunization Cooperative Agreements	93.268	HHS000103300001	347,500		12,210	190,465	65,035	-	268,513	34,083	-	(1,287)	58,019
Public Health Emergency Preparedness	93.268	HHS000103300001	347,500				6,312	-	12,210	2,952	-	-	8,850
Public Health Emergency Preparedness	93.074	537-18-0164-00001	346,892		18,953	18,953	-	-	-	-	-	-	-
Public Health Emergency Preparedness	93.074	537-18-0164-0001	349,392		44,162	286,825	-	26,017	242,663	26,017	-	-	-
Public Health Emergency Preparedness	93.074	537-18-0164-0001	346,892			14,459	-	8,170	83,966	8,170	-	-	69,507
RLSS/LPHS	93.323	537-18-0203-00001	156,856		20,146	20,146	-	-	-	-	-	-	-
RLSS/LPHS	93.758	537-18-0203-00001	156,856		3,764	34,211	-	-	56,666	-	-	-	26,219
RLSS/LPHS	93.991	HHS000485600038	156,856		-	-	-	-	3,126	-	-	-	3,126
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	HHS000047800001	193,938		28,331	82,129	-	30,912	53,798	30,912	-	-	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	HHS000047800001	193,938		-	92,378	-	18,372	111,713	18,372	-	(3,309)	16,026
Medicaid Administration(MAC)	N/A	529-11-0041-00006	90,642		120	-	-	-	(120)	-	-	-	-
Medicaid Administration(MAC)	N/A	529-11-0041-00006			100,164	98,929	-	-	(1,235)	-	-	-	-
Medicaid Administration(MAC)	N/A	529-11-0041-00006			-	-	-	-	40,366	-	-	-	40,366
SHS/CASE 2017	93.994	2016-003954-02	108,503		20	-	-	20	-	-	-	-	-
SHS/CASE 2018	93.994	2016-003954-03	108,503		9,097	9,097	-	-	-	-	-	-	-
SHS/CASE 2019	93.994	2016-003954-04	108,503		4,505	77,463	-	-	102,514	-	-	-	29,556
SHS/CASE 2020	93.994	HHS0000315700003	108,503		-	-	-	-	7,512	-	-	-	7,512
MH CARE Navigation CSHCN-CM		2013CO7229	552,819		235,960	-	-	-	-	-	-	(235,960)	-
MH CARE Navigation PDCN		2013CO7228			187,318	-	-	-	-	-	-	(187,318)	-
ZIKA HEALTH CARE SERVICES	93.966	HHS000059400001	155,582		18,859	18,859	-	-	-	-	-	-	-

CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2019

Federal Grantor / Passed Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Program or Award Amount	Grantee Program or Award Amount	Accrued or (Deferred) Revenue 9/30/2018	Federal Receipts/ Revenue Realized	Program Revenues	Grantee Contri- butions	Federal Disburse- ments/ Expen- ditures	Grantee Disburse- ments/ Expen- ditures	Reimburse and/or Due to Other Govern- ments	Increase (Decrease) In Fund Balance	Accrued or (Deferred) Revenue 9/30/2019
ZIKA HEALTH CARE SERVICES	93.966	HHS000059400001	256,848		36,408	126,642	-	-	90,234	-	-	-	-
ZIKA HEALTH CARE SERVICES	93.966	HHS000059400001	277,379		-	13,953	-	-	27,153	-	-	-	13,200
					<u>996,271</u>	<u>1,700,891</u>	<u>71,347</u>	<u>83,491</u>	<u>1,752,141</u>	<u>120,506</u>	<u>-</u>	<u>(427,874)</u>	<u>585,315</u>
<u>U.S. Department of Health and Human Services</u>													
<u>Pass through Texas Health and Human Services Commission</u>													
CHS-TITLE V	93.994	2016-003914.02	8,249		141	141	-	-	-	-	-	-	-
CHS-TITLE V	93.994	2016-003914	8,249		-	427	-	-	427	-	-	-	-
					<u>141</u>	<u>568</u>	<u>-</u>	<u>-</u>	<u>427</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>U.S. Department of Health and Human Services</u>													
<u>Office of Population Affairs</u>													
Family Planning-Services	93.217	FPHPA006394-01	10,000,000		-	-	-	-	-	-	-	-	-
Family Planning-Services	93.217	FPHPA6401-01	14,000,000		-	115,319	-	-	115,319	-	-	-	-
					<u>-</u>	<u>92,557</u>	<u>-</u>	<u>-</u>	<u>92,557</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
					<u>-</u>	<u>207,876</u>	<u>-</u>	<u>-</u>	<u>207,876</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>U.S. Department of Health and Human Services</u>													
<u>Administration for Children and Families</u>													
Legal Services - Title IV-E FY19	93.658	24737718			-	26,517		70,731	55,912	70,731			29,395
Legal Services - Title IV-E FY18	93.658	23940433			48,354	28,339	-	20,015	-	-	-	-	-
Legal Services - Title IV-E FY17	93.658	23940433			8,948	-	-	8,948	-	-	-	-	-
					<u>57,302</u>	<u>54,856</u>	<u>-</u>	<u>99,694</u>	<u>55,912</u>	<u>70,731</u>	<u>-</u>	<u>-</u>	<u>29,395</u>
Total U.S. Department of Health and Human Services					<u>1,053,714</u>	<u>1,964,191</u>	<u>71,347</u>	<u>183,185</u>	<u>2,016,356</u>	<u>191,237</u>	<u>-</u>	<u>(427,874)</u>	<u>614,710</u>
<u>Office of the Executive Office of the President</u>													
<u>Passed Through SWBT HIDTA</u>													
High Intensity Drug Trafficking Area Program (HIDTA)	95.001	G19SS0003A			-	700,984	-	-	979,911	-	-	-	278,927
High Intensity Drug Trafficking Area Program (HIDTA)	95.001	G18SS0003A	4,036,046	-	273,478	2,213,786	-	-	1,982,014	-	-	-	41,706
High Intensity Drug Trafficking Area Program (HIDTA)	95.001	G16SS0003A	2,926,209	-	927	35,418	-	-	34,491	-	-	-	-
High Intensity Drug Trafficking Area Program (HIDTA)	95.001	G17SS0003A	2,859,644	-	77,320	332,480	-	-	302,283	-	-	-	47,123
					<u>351,725</u>	<u>3,282,668</u>	<u>-</u>	<u>-</u>	<u>3,298,699</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>367,756</u>
Total for the Office of the Executive Office of the President													
<u>Federal Emergency Management Agency (FEMA)</u>													
<u>National Flood Insurance Program</u>													
Texas Water Development Board	N/A	1800012309	450,000	450,000	-	-	-	4,500	-	-	-	-	(4,500)
Total for the Federal Emergency Management Agency					<u>-</u>	<u>-</u>	<u>-</u>	<u>4,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,500)</u>
<u>U.S. Department of Homeland Security</u>													
<u>Federal Emergency Management Agency (FEMA)</u>													
HAZARD MITIGATION GRANT (HMPG)	97.039	DR4223-059	7,731	2,577	7,731	-	-	-	-	-	-	-	7,731
HAZARD MITIGATION GRANT (HMPG) Winter Storm Goliath	97.039	DR4225-013	50,474	16,825	-	-	-	16,776	50,474	16,776	-	-	50,474
HAZARD MITIGATION GRANT (HMPG) Winter Storm Goliath	97.039	DR4255-014	125,854	41,951	-	-	-	41,950	125,850	41,950	-	-	125,850
					<u>7,731</u>	<u>-</u>	<u>-</u>	<u>58,726</u>	<u>176,324</u>	<u>58,726</u>	<u>-</u>	<u>-</u>	<u>184,055</u>
<u>U.S. Department of Homeland Security</u>													
<u>Federal Emergency Management Agency (FEMA)</u>													
Homeland Security Grant Program 2015	97.067	3186501	809,688		2,503	975	-	-	-	-	-	-	1,528
Homeland Security Grant Program 2016	97.067	3186502	809,688		80,147	183,294	-	-	103,147	-	-	-	-
Homeland Security Grant Program 2017	97.067	3185603	625,000		124,785	622,296	-	-	497,511	-	-	-	-
Homeland Security Grant Program 2018	97.067		997,000		-	10,745	-	-	688,491	-	-	-	677,746
					<u>207,435</u>	<u>817,310</u>	<u>-</u>	<u>-</u>	<u>1,289,149</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>679,274</u>
Total U.S. Department of Homeland Security					<u>215,166</u>	<u>817,310</u>	<u>-</u>	<u>58,726</u>	<u>1,465,473</u>	<u>58,726</u>	<u>-</u>	<u>-</u>	<u>863,329</u>
Total Federal Awards					<u>2,570,977</u>	<u>13,118,038</u>	<u>71,347</u>	<u>553,188</u>	<u>13,586,504</u>	<u>548,251</u>	<u>-</u>	<u>(427,874)</u>	<u>2,535,285</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended September 30, 2019

State Grantor / Passed Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	State Program or Award Amount	Grantee Program or Award Amount	Accrued or (Deferred) Revenue 9/30/2018	State Receipts/ Revenue Realized	Program Revenues	Grantee Contributions	State Disburse- ments/ Expen- ditures	Grantee Disburse- ments/ Expen- ditures	Reimb and/or Due to Other Govern- ments	Increase (Decrease) In Fund Balance	Accrued or (Deferred) Revenue 9/30/2019
<u>Texas Juvenile Justice Department</u>													
Border Project	N/A	TJJD-B-20-031	24,954		-	-	-	-	2,004	-	-	-	2,004
Border Project	N/A	TJJD-B-19-031	24,954		1,909	24,954	-	-	22,916	-	129	-	-
Juvenile Probation-State Aid	N/A	TJJD-A-19-031	2,622,874		158,846	2,676,769	-	-	2,517,790	-	133	-	-
Juvenile Probation-State Aid	N/A	TJJD-A-20-031	2,662,203		-	-	-	-	138,237	-	-	-	138,237
JJAEP	N/A	TJJP-P-2020-032	610,000		-	-	-	-	145,440	-	-	-	145,440
JJAEP	N/A	TJJD-P-2019-032	578,000		62,092	535,980	-	-	473,888	-	-	-	-
Grant W-Iowa Testing	N/A				(20,144)	-	-	-	20,144	-	-	-	-
Grant W-Iowa Testing	N/A				(24,097)	-	-	-	-	-	-	-	(24,097)
JJAEP-Mandated	N/A				(118,408)	22,620	-	-	50,507	-	-	-	(90,521)
Grant R - Reimbursement	N/A	TJJD-R-2018-031	OPEN		76,529	76,529	-	-	-	-	-	-	-
Grant R - Reimbursement	N/A	TJJD-R-2019-031	OPEN		36,261	243,918	-	-	229,433	-	400	-	22,176
Grant R - Allocation	N/A	TJJD-R-2019-031	26,159		-	26,159	-	-	26,159	-	-	-	-
Grant R - Reimbursement	N/A	TJJD-R-2020-031	OPEN		-	-	-	-	5,931	-	-	-	5,931
Grant R - Allocation	N/A	TJJD-R-2020-031	22,118		-	-	-	-	21,118	-	-	-	21,118
Special Needs Diversionary Program	N/A	TJJD-M-20-031	107,163		-	-	-	-	8,198	-	-	-	8,198
Special Needs Diversionary Program	N/A	TJJD-M-19-031	107,163		8,040	107,163	-	-	98,658	-	465	-	-
Prevention & Intervention Demo	N/A	TJJD-S-20-031	121,848		-	-	-	-	8,437	-	-	-	8,437
Prevention & Intervention Demo	N/A	TJJD-S-19-031	121,848		8,527	121,848	-	-	97,983	-	15,338	-	-
Title IV-E Program Reimbursement	N/A	TJJD-E-20-031	OPEN		-	-	2,150	-	5,931	-	(3,781)	-	-
Title IV-E Program Reimbursement	N/A	TJJD-E-19-031	OPEN		-	111,601	26,111	-	110,894	-	26,818	-	-
					189,555	3,947,541	28,261	-	3,983,668	-	39,502	-	236,923
<u>Texas Department of State Health Services</u>													
IDCU/SUR		537-18-0326-00001	137,687		20,212	20,212	-	-	-	-	-	-	-
IDCU/SUR		537-18-0326-00002	137,687		12,278	112,699	-	-	123,445	-	-	-	23,024
IDCU/SUR		HHS000436300008	137,687		-	-	-	-	10,586	-	-	-	10,586
INFLUENZA VIROLOGIC SURVEILLANCE		537-18-0279-00001	5,000		256	256	-	-	-	-	-	-	0
INFLUENZA VIROLOGIC SURVEILLANCE		537-18-0279-00001	4,000		500	798	-	-	972	-	-	-	674
TB/PC		537-18-0025-00001	266,746		32,368	32,368	-	-	-	-	-	-	-
TB/PC		537-18-0025-00001	266,746		14,056	179,385	18	63,328	199,693	63,328	-	-	34,346
TB/PC		HHS000436300038	266,746		-	-	-	6,511	12,285	6,511	-	3,378	15,663
FAMILY PLANNING PROGRAM		529-16-0102-00047	303,525		-	10,147	-	179	10,147	179	-	-	-
FAMILY PLANNING PROGRAM		529-16-102-00047A	-		-	298,044	1,854	-	298,044	1,854	-	-	-
Assistive Outpatient Treatment		2017-C03074	82,500		7,811	52,941	-	-	57,031	-	-	-	11,901
Assistive Outpatient Treatment		2017-C01026	76,963		20,689	39,584	-	-	18,895	-	-	-	-
Assistive Outpatient Treatment		2017-C01026	69,557		10,599	63,724	-	-	61,733	-	-	-	8,608
					118,769	810,158	1,872	70,018	792,831	71,872	-	3,378	104,802
<u>U.S. Department of Health and Human Services</u>													
<u>Pass through Texas Health and Human Services Commission</u>													
TITLE V PRENATAL		2016-003883-01	23,069		2,474	-	-	2,474	-	-	-	-	-
TITLE V PRENATAL		2016-003883-02	23,069		4,623	4,623	-	-	-	-	-	-	-
TITLE V PRENATAL		2016-003883	29,069		1,928	22,285	8,114	-	21,141	8,114	-	-	784
					9,025	26,908	8,114	2,474	21,141	8,114	-	-	784

CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended September 30, 2019

State Grantor / Passed Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	State Program or Award Amount	Grantee Program or Award Amount	Accrued or (Deferred) Revenue 9/30/2018	State Receipts/ Revenue Realized	Program Revenues	Grantee Contributions	State Disburse- ments/ Expen- ditures	Grantee Disburse- ments/ Expen- ditures	Reimb and/or Due to Other Govern- ments	Increase (Decrease) In Fund Balance	Accrued or (Deferred) Revenue 9/30/2019
<u>SF-State Criminal Justice Planning (421) Fund</u>													
Cameron County Veterans Court		2867602	213,000		-	-	-	-	-	-	-	-	-
Cameron County Veterans Court		2867603	133,500	4,100	14,007	14,007	-	-	-	-	-	-	-
Cameron County Veterans Court		2867604	130,311		1,390	49,257	-	-	67,199	-	-	-	19,332
Opertion Lighthouse		VSO-18-0611	300,000		33,272	138,916	-	-	105,644	-	-	-	-
Cameron County Divert Court	N/A	2022807	152,237		28,567	28,567	-	-	-	-	-	-	-
Cameron County Divert Court '19	N/A	2022808	149,720		11,251	107,700	35,747	-	121,577	35,747	-	-	25,128
Cameron County Divert Court '20	N/A	SFST0015	149,116		-	-	4,041	-	11,502	4,041	-	-	11,502
Purch Juv Justice Alternatives	16.540	1471319	39,442		10,360	10,360	-	-	-	-	-	-	0
Destiny Program	16.540	2723005	61,927		6,717	6,717	-	-	-	-	-	-	-
					<u>105,564</u>	<u>355,524</u>	<u>39,788</u>	<u>-</u>	<u>305,922</u>	<u>39,788</u>	<u>-</u>	<u>-</u>	<u>55,962</u>
<u>Homeland Security Grants Division</u>													
<u>Passed Through Office of the Governor</u>													
Local Border Security Program18	N/A	2999903	80,000		20,602	20,602	-	-	-	-	-	-	-
Local Border Security Program19	N/A	2999904	80,000		-	54,967	-	-	76,853	-	-	-	21,886
Local Border Security Program20	N/A	2999905	70,000		-	-	-	-	-	-	-	-	-
Border Prosecution Unit	N/A	2537606	249,811		-	-	-	-	-	-	-	-	-
Border Prosecution Unit	N/A	2537607	324,685		69,290	69,290	-	-	-	-	-	-	-
Border Prosecution Unit	N/A	2537608	338,046		23,758	252,435	-	-	298,414	-	-	-	69,737
Border Prosecution Unit	N/A	2537609	414,225		-	-	-	-	22,639	-	-	-	22,639
					<u>113,650</u>	<u>397,294</u>	<u>-</u>	<u>-</u>	<u>397,906</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>114,262</u>
<u>Texas Dept. of Motor Vehicles</u>													
<u>Texas Auto & Burglary Theft Prevention Authority</u>													
S. TX Auto Theft Enf. Task Force DA		608-17-0310100	41,250		-	-	-	-	-	-	-	-	-
					<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Texas Office of the Attorney General</u>													
SANVS-Crime Victim Notification		1989656	24,478		2,040	24,478	-	-	22,438	-	-	-	-
SANVS-Crime Victim Notification		1989656	24,478		-	2,040	-	-	2,040	-	-	-	-
NIBRS-National Incident-Based Reporting System		3416701	1,012,135		665,888	847,164	-	-	256,797	-	-	-	75,521
					<u>667,928</u>	<u>873,682</u>	<u>-</u>	<u>-</u>	<u>281,275</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>75,521</u>
<u>Texas Office of the Attorney General</u>													
<u>Chapter 59 Asset Forfeitures</u>													
Cameron County District Attorney					(1,618,898)	290,670			746,650				(1,162,918)
Cameron County Constable Pct 1					(189)	-			-				(189)
Cameron County Constable Pct 2					(11,707)	13			947				(10,773)
Cameron County Constable Pct 3					(2,740)	3			568				(2,175)
Cameron County Constable Pct 4					(4,935)	6			-				(4,941)
Cameron County Sheriff Office					(833,848)	116,818			365,313				(585,353)
Cameron County Park Rangers					(1,422)	2			-				(1,424)
					<u>(2,473,739)</u>	<u>407,512</u>	<u>-</u>	<u>-</u>	<u>1,113,478</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,767,773)</u>
<u>Texas Department of Transportation</u>													
Routine Airport Maintenance Program		M1721PTIS	50,000		2,457	2,457	-	3,125	3,125	3,125	-	-	3,125
					<u>2,457</u>	<u>2,457</u>	<u>-</u>	<u>3,125</u>	<u>3,125</u>	<u>3,125</u>	<u>-</u>	<u>-</u>	<u>3,125</u>
<u>Texas Historical Commission</u>													
Historic Courthouse Preservation Program			450,000	1,762,380	-	405,000	-	1,278,268	405,000	1,278,268	-	-	-
					<u>-</u>	<u>405,000</u>	<u>-</u>	<u>1,278,268</u>	<u>405,000</u>	<u>1,278,268</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total State Awards					<u>(1,266,791)</u>	<u>7,226,076</u>	<u>78,035</u>	<u>1,353,885</u>	<u>7,304,346</u>	<u>1,401,167</u>	<u>39,502</u>	<u>3,378</u>	<u>(1,176,394)</u>



CAMERON COUNTY, TEXAS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS
For the Year Ended September 30, 2019

Note 1 – Basis of Presentation

The accompanying schedule of expenditures of federal/state awards includes the federal and state grant activity of Cameron County, Texas as the primary government, and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State of Texas Single Audit Circular*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used, in preparation of, the general purpose financial statements.

Note 2 – Sub-recipients

During the year ended September 30, 2019, Cameron County, Texas had no subrecipients.

Note 3 – Indirect Cost Rate

The Uniform Guidance allows an organization to elect a 10% de minimis indirect cost rate. For the year ended September 30, 2019, the County did not elect to use this rate.

Note 4 – Non-cash, Loans and Loan Guarantees, and Federally Funded Insurance

During the year ended September 30, 2019, Cameron County, Texas had \$0 balances for Non-cash, Loans and Loan Guarantees, and Federally Funded Insurance.

CAMERON COUNTY, TEXAS
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS –
 FEDERAL/STATE AWARDS**
 Fiscal Year Ended September 30, 2019

I. SUMMARY OF INDEPENDENT AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiencies identified that are
not considered to be material weaknesses? _____ Yes X None Reported
- Noncompliance material to financial statements
noted? _____ Yes X No

Federal/State Awards

Internal control over major programs:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiencies identified that are
not considered to be material weaknesses? _____ Yes X None Reported

Type of auditors' report issued on compliance for major programs: Unmodified

- Any audit findings disclosed that are required to
be reported in accordance with Section 2
CFR 200.516? _____ Yes X No

Identification of major programs:

CFDA Numbers

Name of Federal/State Program or Cluster

Federal –

95.001
93.268

High Intensity Drug Trafficking Areas
Immunization Cooperative Agreements

Federal dollar threshold used to distinguish between
Type A and Type B programs

\$750,000

Auditee qualified as low-risk auditee?

 X Yes No

CAMERON COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS –
FEDERAL/STATE AWARDS - CONTINUED
Fiscal Year Ended September 30, 2019

I. SUMMARY OF INDEPENDENT AUDITOR’S RESULTS – CONTINUED

<u>State –</u>	<u>Name of State Program</u>
TJJD-A	Juvenile Probation State Aid
TJJD-B	Border Project
TJJD-P	Juvenile Justice Alternative Ed Program
TJJD-R	Reimbursement/Allocation
TJJD-M	Special Need/MHMB
TJJD-S	Prevention and Intervention Demo
TJJD-E	Title IV- E Program Reimbursement
Office of the Attorney General	Ch. 59 Asset Forfeitures
Texas Historical Commission	Historic Courthouse Preservation Program
Office of the Governor	Border Prosecution Unit
Texas Department of State Health Services	Family Planning Program
State dollar threshold used to distinguish Type A and Type B programs	<u>\$300,000</u>

II. FINANCIAL STATEMENT FINDINGS

None noted which were required to be reported.

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL/STATE AWARDS

None noted which were required to be reported.